

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

RALPH CRAIG FEELY)	
and KAREN ANN FEELY,)	
)	
Plaintiffs,)	TC-MD 180279N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This matter came before the court on Defendant’s Answer, filed August 6, 2018.

Plaintiffs filed their Complaint on July 10, 2018, challenging Defendant’s disallowance of a federal pension subtraction for tax year 2017 and requesting “[t]ax relief for [the] entire amount (\$1,783.61) which was exempt under law.”

In its Answer, Defendant agreed that “the federal pension attributable to services rendered before October 1, 1991 is subtracted from Oregon taxable income” and stated that it had processed Plaintiffs’ amended return to include “Oregon Schedule OR-ASC containing federal pension subtraction which removed the deficiency assessed, penalties and interest.” Defendant requested a “decision in favor of Plaintiffs allowing the federal pension subtraction, and award to the Plaintiffs for the Magistrate filing fee.”

Because the parties are in agreement, this case is ready for decision. Now, therefore,

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IT IS THE DECISION OF THIS COURT that Plaintiffs' appeal is granted.

IT IS FURTHER DECIDED that Plaintiffs are awarded costs and disbursements in the amount of \$265.

Dated this ____ day of August 2018.

ALLISON R. BOOMER
MAGISTRATE

If you want to appeal this Final Decision, file a complaint in the Regular Division of the Oregon Tax Court, by mailing to: 1163 State Street, Salem, OR 97301-2563; or by hand delivery to: Fourth Floor, 1241 State Street, Salem, OR.

Your complaint must be submitted within 60 days after the date of the Final Decision or this Final Decision cannot be changed. TCR-MD 19 B.

This document was signed by Magistrate Boomer and entered on August 13, 2018.