

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

KELLYN BEECK)
and SYDNEY BERMAN BEECK,)
)
Plaintiffs,) TC-MD 180388G
)
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
)
Defendant.) **FINAL DECISION¹**

Plaintiffs appealed Defendant's adjustments to their 2015 return. Plaintiffs' Complaint alleged the expenses disallowed by Defendant had been the subject of an IRS audit that resulted in no change to their federal return. Attachments to the Complaint included a closing letter and an income tax examination changes report from the IRS audit. In its Answer, Defendant agreed to reverse its adjustments and requested that the court find in favor of Plaintiffs. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs' appeal is granted. Defendant shall reverse the adjustments made to Plaintiffs' tax return for the period ending December 31, 2015.

Dated this ____ day of January, 2019.

POUL F. LUNDGREN
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.

¹ This Final Decision incorporates without change the court's Decision, entered December 21, 2018. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. See Tax Court Rule—Magistrate Division (TCR—MD) 16 C(1).

This document was signed by Magistrate Lundgren and entered on January 8, 2019.