

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

ANGELA EASTMAN AYLES)	
and AARON M. AYLES,)	
)	
Plaintiff,)	TC-MD 190018R
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION

This matter came before the court on Defendant’s Answer, filed January 23, 2019. Plaintiffs appeal Defendant’s Notice of Assessment, dated December 7, 2018, for the 2013 tax year. Plaintiffs stated that Defendant’s notice was in error because “I was a nonresident military spouse” and requested reversal of the “Tax \$3,850, penalties \$962.50, [and] interest \$879.90.” (Compl at 1.) In Defendant’s Answer it agreed that “Plaintiff is a non-resident military spouse and is eligible for the military subtraction.” (Ans at 1.) Defendant stated that it “will reverse the denial of the Military subtraction and reverse the \$3,850 tax and the penalty and interest associated with the adjustment.” (*Id.*)

A case management conference was held on February 12, 2019, to consider Plaintiffs’ appeal. Plaintiffs failed to appear at that case management conference, however, 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 are eligible for the military subtraction. Defendant will cancel its Notice of Assessment, dated December 7, 2018, an issue any applicable refund with statutory interest.

Dated this ____ day of February, 2019.

RICHARD DAVIS
MAGISTRATE

If you want to appeal this 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 this Decision or this Decision cannot be changed. TCR-MD 19 B.

This document was signed by Magistrate Richard Davis and entered on February 14, 2019.