## IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

Defendant.	) FINAL DECISION
DEPARTMENT OF REVENUE, State of Oregon,	) )
v.	)
Plaintiffs,	) TC-MD 130536D
AKIMASA FLESHLER and DEVORA FLESHLER,	)

The court entered its Decision in the above-entitled matter on January 30, 2014. The court did not receive a request for an award of costs and disbursements (TCR-MD 19) within 14 days after its Decision was entered. The court's Final Decision incorporates its Decision without change.

This matter is before on the agreement of the parties. On December 2, 2013, Plaintiffs filed their Complaint challenging Defendant's Notice of Deficiency for the 2010 tax year. After reviewing Plaintiff's appeal, Defendant agrees to accept Plaintiffs' Oregon return as filed. Now, therefore,

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IT IS THE DECISION OF THIS COURT that for tax year 2010, Defendant shall accept Plaintiffs' Oregon return as filed and cancel its Notice of Deficiency dated October 9, 2013, and issue or otherwise credit to Plaintiffs a refund with statutory interest, if any.

Dated this \_\_\_\_ day of February 2014.

JILL A. TANNER PRESIDING MAGISTRATE

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

Your Complaint must be submitted within <u>60</u> days after the date of the Final Decision or this Final Decision cannot be changed.

This document was signed by Presiding Magistrate Jill A. Tanner on February 18, 2014. The court filed and entered this document on February 18, 2014.