

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 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.

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.