

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

CODY FRAZIER.)
)
 Plaintiff,) TC-MD 130571D
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
)
 Defendant.) **FINAL DECISION**

The court entered its Decision in the above-entitled matter on January 31, 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 the court on Defendant’s Answer filed January 30, 2014. Plaintiff filed his Complaint on December 30, 2013, challenging Defendant’s denial of claimed deductions. (Ptf’s Compl.) Defendant stated in its Answer that Defendant will “allow the additional items requested by the plaintiff in the amount of \$1,791.” (Def’s Ans at 1.) Because the Defendant agrees to allow Plaintiff to claim additional deductions in an amount in excess of the relief requested by Plaintiff, this matter is ready for decision. Now, therefore,

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IT IS THE DECISION OF THIS COURT that for the 2010 tax year, Defendant shall allow Plaintiff to claim additional deductions in the amount of \$1,791.

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.