

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

MATTHEW G. SHELDON	)	
and JESSICA L. CULLERTON-SHELDON,	)	
	)	
Plaintiffs,	)	TC-MD 140012D
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION</b>

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 the court on Defendant’s Answer filed January 30, 2014. Plaintiffs filed their Complaint on January 6, 2014, challenging Defendant’s Notice of Deficiency Assessment for the 2012 tax year, and requesting their “original tax return be upheld as correct with tax to pay, penalty and interested assessed be removed as they are in error.” (Ptf’s Compl at 1.) Defendant stated in its Answer that “Defendant will accept Plaintiff[s]’ 2012 return as filed by restoring the Oregon Income Tax Withholding of \$1,242 originally reported by Plaintiff[s].” (Def’s Ans at 1.) Because the Defendant agrees to allow the relief requested by Plaintiffs, this matter is ready for decision. Now, therefore,

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IT IS THE DECISION OF THIS COURT that for the 2012 tax year, Defendant shall cancel its Notice of Deficiency Assessment dated October 29, 2013, and accept Plaintiffs' return as filed, restoring the Oregon Income Tax Withholding in the amount of \$1,242.

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

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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.***