

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

BRYANT FITZGERALD)	
and BRENDA FITZGERALD,)	
)	
Plaintiffs,)	TC-MD 140030D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

The court entered its Decision in the above-entitled matter on February 28, 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 Recommendation filed February 27, 2014. Plaintiffs filed their appeal on January 24, 2014, challenging Defendant’s Notice of Proposed Adjustment and/or Distribution for the 2012 tax year. In their Complaint, Plaintiffs state: “the interest on underpayment of taxes totaling \$897 as reported on the plaintiff’s (*sic*) 2012 Oregon Individual Income Tax Return is correct and the adjustments made [by] the Oregon Department of Revenue increasing the interest to \$2,625.41 should be reversed.” (Ptf’s Compl at 3.) In its Recommendation, Defendant states: “Defendant agrees to accept the return as filed having an interest on underpayment of estimated taxes (UND) of \$897.” (Def’s Recommendation at 1.) Because the parties are in agreement, this case is ready for decision.

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IT IS THE DECISION OF THIS COURT that Defendant shall cancel its Defendant's Notice of Proposed Adjustment and/or Distribution dated December 9, 2013, for the 2012 tax year and accept Plaintiffs' return as filed allowing an underpayment of estimated taxes in the amount of \$897.

Dated this ____ day of March 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 March 17, 2014. The court filed and entered this document on March 17, 2014.