

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

SKANSKA USA BUILDING INC.,)
)
 Plaintiff,) TC-MD 140401C
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendant.) **FINAL DECISION**

This Final Decision incorporates without change the court’s Decision entered November 24, 2014. The court did not receive a request for an award of costs and disbursements within 14 days after its Decision was entered. *See* TCR-MD 19.

This matter is before the court on Defendant’s Amended Answer filed November 18, 2014. Plaintiff filed its Complaint on October 29, 2014, requesting that Defendant cancel its Notice of Deficiency dated September 3, 2014, and issue a refund of \$41,627. In its Amended Answer, Defendant agreed to cancel its Notice of Deficiency and to issue Plaintiff a refund of \$41,627. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall cancel its Notice of Deficiency dated September 3, 2014.

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IT IS FURTHER DECIDED that Defendant shall issue a refund to Plaintiff of \$41,627 plus statutory interest, if applicable.

Dated this ____ day of December 2014.

DAN ROBINSON
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 Magistrate Dan Robinson on December 11, 2014. The court filed and entered this document on December 11, 2014.