

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

AUMSVILLE QUICK STOP, INC.)	
and KENNETH OAKES, President,)	
)	
Plaintiffs,)	TC-MD 160291G
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

Plaintiffs’ Complaint appealed Defendant’s Notice of Determination and Assessment for the period ending May 31, 2016, dated August 3, 2016, and requested the following relief: “Reversal of assessed taxes, fees, and interest.” At the case management conference, held by telephone on October 5, 2016, Plaintiffs agreed to submit additional information to Defendant and Defendant agreed to review that information and submit its recommendations to the court. Defendant filed its Response on October 7, 2016, requesting that “the Notice of Determination and Assessment billing, dated August 3, 2016 be abated in full, including abatement of all tax, penalty and interest. This abatement will eliminate the plaintiff’s bill, in full.”

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¹ This Final Decision incorporates without change the court’s Decision, entered October 10, 2016. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1).

Defendant has agreed to all the relief requested by Plaintiffs in their Complaint. Upon consideration, the court grants Plaintiffs' appeal. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs' appeal is granted.

Dated this ____ day of October, 2016.

POUL F. LUNDGREN
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. TCR-MD 19 B.

This document was filed and entered on October 28, 2016.