

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

S.T. GLOBAL HOLDINGS LLC	)	
and MINGJEN TU,	)	
	)	
Plaintiffs,	)	TC-MD 160399G
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION<sup>1</sup></b>

Plaintiffs appealed Defendant’s Notice of Assessment, dated November 4, 2016, for the 2015 tax year. Defendant, in its Answer, stated its “agreement that plaintiff’s Notice of Deficiency Assessment dated 11/04/2016 should be canceled.” Defendant’s Answer stated that Defendant had made its adjustment because a schedule AP was mistakenly filed with the 2015 return. Plaintiffs failed to appear for a scheduled case management conference or to respond to the court’s subsequent letter. Considering that Defendant agreed to provide Plaintiffs with the substantive relief requested, this case is ready for decision.

Plaintiffs requested the court to award their filing fee. Defendant did not file an objection within 14 days of the date of the court’s Decision, as provided in Tax Court Rule – Magistrate Division (TCR-MD) 16 C(2)(a). Now, therefore,

///

///

///

---

<sup>1</sup> This Final Decision incorporates the court’s Decision, entered March 30, 2017. 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).

IT IS THE DECISION OF THIS COURT that Defendant shall cancel its Notice of Assessment, dated November 4, 2016, for the 2015 tax year.

IT IS FURTHER DECIDED that Defendant shall pay Plaintiffs their costs of \$252.

Dated this \_\_\_\_ day of April, 2017.

---

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 April 25, 2017.***