

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

ATLAS CONSULTING, LLC)	
and ANDREY LABUNKSY,)	
)	
Plaintiffs,)	TC-MD 170078N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

This matter came before the court on agreement of the parties. Plaintiffs filed their Complaint on March 6, 2017, challenging Defendant’s assessments of TriMet payroll tax and payroll withholding tax for the third quarter of tax year 2016. In its Motion to Dismiss, filed April 21, 2017, Defendant stated that it has “abated the assessments for the 3rd quarter of tax year 2016 from which Plaintiff appealed.” Because the parties are in agreement, the case is ready for decision. Now, therefore,

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¹ This Final Decision incorporates without change the court’s Decision, entered May 5, 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, based upon the agreement of the parties, Plaintiffs' appeal is granted. Defendant shall cancel its notices of assessment, dated February 6, 2017, and issue or otherwise credit to Plaintiffs any applicable refund, plus statutory interest.

Dated this ____ day of May 2017.

ALLISON R. BOOMER
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 May 23, 2017.