

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

VSOURCE INTERNATIONAL CORPORATION,	)	
	)	
Plaintiff,	)	TC-MD 170087N
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE, State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION<sup>1</sup></b>

This matter came before the court on the agreement of the parties. On March 13, 2017, Plaintiff filed its Complaint challenging Defendant’s assessments of TriMet payroll tax and payroll withholding tax for the second and third quarters of the 2016 tax year. In its Motion to Dismiss, filed April 21, 2017, Defendant stated that it had “abated the assessments for the 2nd and 3rd quarters of the tax year 2016 from which Plaintiff appealed.”

Plaintiff filed a letter on May 18, 2017, requesting its filing fee of \$252. The court did not receive a written objection from Defendant.

Because the parties are in agreement, this matter is ready for decision. Now, therefore, **IT IS THE DECISION OF THIS COURT** that, based upon the agreement of the parties, Plaintiff’s appeal is granted. Defendant shall cancel its notices of assessment, dated February 6, 2017, and issue or otherwise credit to Plaintiff any applicable refund with statutory interest.

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<sup>1</sup> This Final Decision incorporates the court’s Decision, entered May 5, 2017. Plaintiff filed a request for costs and disbursements on May 18, 2017. The court did not receive an objection to that request within 10 days. *See Tax Court Rule – Magistrate Division 16 C(2)(a).*

IT IS FURTHER DECIDED that Plaintiff's request for costs and disbursements in the amount of its filing fee of \$252 is granted.

Dated this \_\_\_\_ day of June 2017.

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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 June 2, 2017.***