

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

ADVANTIS CU FOR ROCKWOOD)	
PUBLIC UTILITY DISTRICT,)	
)	
Plaintiff,)	TC-MD 170129N
)	
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

This matter came before the court on the agreement of the parties. Plaintiff filed its Complaint on April 5, 2017, challenging Defendant’s assessment of payroll withholding tax for the first quarter of tax year 2016. In its Motion to Dismiss, filed April 28, 2017, Defendant stated that “Plaintiff filed a quarterly return indicating zero payroll for the 1st quarter of tax year 2016 * * *. Defendant accepted the filed return and abated estimated tax, penalties and interest for the tax period indicated above.” 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, Plaintiff's appeal is granted. Defendant shall cancel its Notice of Assessment, dated January 4, 2017, and shall issue or otherwise credit Plaintiff 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.