

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JEFFREY M. WONG, ATTORNEY)	
)	
Plaintiff,)	TC-MD 170131G
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

This matter came before the court on Defendant’s Motion to Dismiss (motion), filed on April 28, 2017. Plaintiff filed his Complaint on April 7, 2017, requesting that Defendant abate its assessment of Lane County Mass Transit District payroll tax because neither Plaintiff nor his employees worked in that transit district the period ending September 30, 2016. In its motion, Defendant stated that it “has abated the assessments from which Plaintiff appealed.” Considering that Defendant agreed to provide Plaintiff with the relief requested, this case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall cancel its Notice of Assessment, dated February 6, 2017. Defendant shall issue or otherwise credit to Plaintiff any applicable refund, plus statutory interest.

///
///
///
///

¹ This Final Decision incorporates the court’s Decision, entered May 1, 2017. In his Complaint, filed April 7, 2017, Plaintiff requested his costs and disbursements. The court did not receive an objection from Defendant within 14 days after its Decision was entered. *See* Tax Court Rule–Magistrate Division (TCR–MD) 16 C(2)(a).

IT IS FURTHER DECIDED that Plaintiff's request for an award of his costs and disbursements is granted in the amount of \$252.

Dated this ____ day of May, 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 May 22, 2017.