

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Withholding Tax

CARLA ROTAN,)	
)	
Plaintiff,)	TC-MD 170176G
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION ¹

This matter came before the court on Plaintiff’s letter filed August 11, 2017, requesting the court to decide this case based on the parties’ agreement. The relief requested in Plaintiff’s Complaint was that her name be removed from the withholding tax debt attributed to Woodpecker Trucking, Inc. in Defendant’s notices of liability, dated January 23, 2017, and February 6, 2017. Defendant confirmed in its letter, filed September 5, 2017, that it had agreed “to remove Plaintiff as a liable entity under ORS 316.207.”

ORS 316.207(3)(a) authorizes Defendant to issue notices of liability to certain officers, employees, or members of employers that have been assessed tax deficiencies.² Defendant’s agreement to remove Plaintiff as a liable entity under that statute is therefore an agreement to cancel its notices of liability to Plaintiff for the debt of Woodpecker Trucking, Inc. Now, therefore,

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¹ This Final Decision incorporates without change the court’s Decision, entered September 6, 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).

² The court’s reference to the Oregon Revised Statutes (ORS) is to 2015. The statute cited did not materially change since 2013.

IT IS THE DECISION OF THIS COURT that Plaintiff's appeal is granted. Defendant shall cancel the notices of liability that it issued to Plaintiff on January 23, 2017, and February 6, 2017, relating to a tax assessment against Woodpecker Trucking, Inc.

Dated this ____ day of September, 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 signed by Magistrate Lundgren and entered on September 22, 2017.