

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Withholding Payroll Tax

CLEAR CREEK RAINBOW RANCH, INC.,)	
)	
Plaintiff,)	TC-MD 170312N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

This matter came before the court on Defendant’s Motion to Dismiss (Motion), filed November 9, 2017. Plaintiff appealed Defendant’s assessment of withholding tax, for the 3rd and 4th quarters of the 2016 tax year and the 1st quarter of the 2017 tax year, requesting abatement from all tax, penalties, and interest. Plaintiff also requested abatement of “penalty for form WR 2016.” (Compl at 3.)

In its Motion, Defendant stated that “Defendant has abated the assessments (3rd and 4th quarters of tax year 2016 and 1st quarter of tax year 2017) and annual reconciliation penalty[.]” (Mot at 1.) Because the parties are in agreement, this case is ready for decision. Now, therefore,

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¹ This Final Decision incorporates without change the court’s Decision, entered November 14, 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 on the agreement of the parties, Plaintiff's appeal is granted. Defendant shall cancel its withholding tax assessments and penalties for the 3rd and 4th quarters of the 2016 tax year and the 1st quarter of the 2017 tax year and the annual reconciliation penalty. Any applicable refund shall be promptly paid with statutory interest.

Dated this ____ day of December, 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 signed by Magistrate Boomer and entered on December 1, 2017.