

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

PIVOTAL HEALTH SOLUTIONS, INC.,	)	
	)	
Plaintiff,	)	TC-MD 140362N
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION</b>

This Final Decision incorporates without change the court’s Decision entered October 7, 2014. The court did not receive a request for an award of costs and disbursements within 14 days after its Decision was entered. *See* TCR-MD 19.

This matter is before the court on Defendant’s Answer filed October 3, 2014. Plaintiff filed its Complaint on September 24, 2014, requesting “waiver of tax notice and penalty.” (Ptf’s Compl at 1.) In its Answer, Defendant agreed and stated “[P]laintiff’s Notice of Deficiency Assessment dated 9/16/14 should be canceled and no trial is necessary.” (Def’s Ans at 1.) Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall cancel its Notice of Deficiency Assessment dated September 16, 2014.

Dated this \_\_\_\_ day of October 2014.

\_\_\_\_\_  
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. This document was signed by Magistrate Allison R. Boomer on October 24, 2014. The court filed and entered this document on October 24, 2014.***