

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

AMI SULLIVAN)
and KINETIC FLOW CORP,)
)
Plaintiffs,) TC-MD 170066N
)
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
)
Defendant.) **FINAL DECISION**

This matter came before the court on the agreement of the parties.

Plaintiffs filed their Complaint on February 17, 2017, challenging Defendant’s Notice of Assessment, dated February 6, 2017, for payroll withholding for the third quarter of 2016. (Compl at 3.) Plaintiffs requested “[r]elief from penalty, increased fees and appeal fees of \$252.00.” (*Id.* at 1.) Defendant filed a Motion to Dismiss on April 13, 2017, stating that it “has abated the assessments from which Plaintiff appealed.” (Mot to Dismiss at 1.)

The court scheduled a case management conference at 9:00 a.m. on May 9, 2017. The court sent notice of the case management conference to Plaintiffs’ authorized representative at the email address he provided to the court. Plaintiffs’ authorized representative failed to appear at the scheduled management conference. Defendant’s authorized representative appeared and confirmed that Defendant had abated its Notice of Assessment for the third quarter of 2016. Defendant further agreed to pay Plaintiffs’ cost of \$252 for the court’s filing fee. Because the parties’ are in agreement, this matter is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that, as agreed upon by the parties, Plaintiffs’ appeal is granted. Defendant will cancel its Notice of Assessment dated February 6, 2017.

IT IS FURTHER DECIDED that, as agreed by the parties, Defendant will pay Plaintiffs' costs and disbursements in the amount of \$252.

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 10, 2017.