## IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

JOSEPHINE CATHERINE TOWNSEND,	)
Plaintiff,	) TC-MD 170081N
v.	)
DEPARTMENT OF REVENUE, State of Oregon,	) )
Defendant.	) FINAL DECISION <sup>1</sup>
This matter came before the court on the agreement of the parties. In her Amended	
Complaint, filed April 7, 2017, Plaintiff challenged Defendant's assessments of TriMet payroll	
tax and payroll withholding tax for the third qu	arter of tax year 2016. In its Motion to Dismiss.
filed April 24, 2017, Defendant stated that it "has abated the assessments for the 3rd quarter of	
tax year 2016 from which Plaintiff appealed." Because the parties are in agreement, the case is	
ready for decision. Now, therefore,	
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<sup>&</sup>lt;sup>1</sup> This Final Decision incorporates without change the court's Decision, entered May 5, 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 upon the agreement of the parties,
Plaintiff's appeal is granted. Defendant shall cancel its notices of assessment, dated February 6,
2017, and shall issue or otherwise credit to Plaintiff any applicable refund, plus statutory interest.
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 <u>mailing</u> to: 1163 State Street, Salem, OR 97301-2563; or by <u>hand delivery</u> to: Fourth Floor, 1241 State Street, Salem, OR.

Your complaint must be submitted within <u>60</u> 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 23, 2017.