

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

NANNYSAURUS LLC)	
)	
Plaintiff,)	TC-MD 170119G
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

This matter came before the court on Defendant’s Motion to Dismiss (motion), filed April 21, 2017. Plaintiff filed its Complaint on April 1, 2017, seeking “[d]ismissal of all assessments and penalties” imposed by Defendant for tax years 2015 and 2016 because “there were no employees in 2015 or 2016.” In its motion, Defendant stated that it had “abated the assessments for the 4th quarter of tax year 2015 and the 1st and 2nd quarters of tax year 2016 from which Plaintiff appealed.” Considering that Defendant agreed to provide Plaintiff with the substantive relief requested, this case is ready for decision. Now, therefore,

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¹ This Final Decision incorporates without change the court’s Decision, entered April 26, 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 Defendant shall cancel its Notices of Assessment, dated January 4, 2017. Defendant shall issue or otherwise credit to Plaintiff any applicable refund, plus statutory interest.

Dated this ____ day of May, 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 filed and entered on May 16, 2017.