

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

TRINITY EVANGELICAL LUTHERAN)
CHURCH,)
)
Plaintiff,) TC-MD 170212N
)
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
)
Defendant.) **FINAL DECISION**¹

This matter came before the court on Defendant’s Motion to Dismiss (Motion), filed June 5, 2017.

Plaintiff filed its Complaint on May 8, 2017, requesting cancellation of a Notice of Assessment for 3rd quarter withholding tax, issued on February 6, 2017. (Compl at 1-2.) In its Motion, Defendant agreed to abate the assessments for the 3rd quarter of tax year 2016. (Def’s Motion at 1.) Because the parties are in agreement, the case is ready for decision. Now, therefore,

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¹ This Final Decision incorporates the court’s Decision, entered June 9, 2017. Plaintiff attempted to submit a cost request, but failed to provide proof of service despite a phone call and court order instructing Plaintiff to do so. Plaintiff’s request for costs is denied because it was not properly submitted under Tax Court Rule–Magistrate Division 16 C(1).

IT IS THE DECISION OF THIS COURT that Plaintiff's appeal is granted. Defendant shall cancel its Notice of Assessment, dated February 6, 2017.

Dated this ____ day of July, 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 July 12, 2017.