

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Payroll Withholding Tax

SENTINEL FIELD SERVICES, INC.,)	
)	
Plaintiff,)	TC-MD 170304N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	FINAL DECISION OF
Defendant.)	DEFAULT¹

Plaintiff filed its Complaint on September 22, 2018, requesting that the court reverse the “taxes, penalties, and interest” stated on Defendant’s Notice of Assessment dated September 14, 2017, because Plaintiff “does not have employees in the Portland area subject to the TriMet tax. Only Employee is in Salem, OR.” (Compl at 1.)

On November 27, 2017, the court served a copy of Plaintiff’s Complaint on Defendant. Tax Court Rule-Magistrate Division (TCR-MD) 2 A requires a defendant to “respond to the complaint by answer or motion within 30 days from the date of the court’s notice of filing of the complaint.” The court received no response from Defendant within the time allowed.

On January 3, 2018, the court sent a letter notifying the parties that Defendant did not file a response and that Plaintiff could file a motion for default under TCR-MD 7G, which states “[t]he Plaintiff may submit a motion for default asking that the relief requested in its complaint be granted. * * * If the defendant fails to file an answer or response within 10 days of the filing of the motion for default, the court will consider the motion and may enter an order of default.”

¹ This Final Decision of Default incorporates without change the court’s Decision of Default, entered February 27, 2018. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Default was entered. *See* Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1).

On January 26, 2018, Plaintiff filed a letter that reiterated its request for relief from the tax, penalties and interest imposed by Defendant's assessment. The court, having construed Plaintiff's letter as a motion for default, granted the motion and entered an Order of Default against Defendant on February 6, 2018.

In addition to barring Defendant from participating in any future proceedings without further order from the court, the Order of Default determined that an evidentiary hearing would be not be necessary, as the court had accepted as true that Plaintiff had no employees in the Portland area but did have one employee in Salem. The Order of Default further stated that within 14 days, the court would issue a decision based on these facts. Defendant also was given the opportunity to request that the Order of Default be set aside during that time. As of this present date, the Defendant has made no such request. This case is now ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff's appeal is granted.

Dated this ____ day of March 2018.

ALLISON R. BOOMER
MAGISTRATE

If you want to appeal this Final Decision of Default, 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 of Default or this Final Decision of Default cannot be changed. TCR-MD 19 B.

This document was signed by Magistrate Allison R. Boomer and entered on March 16, 2018.