

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

U-HAUL CO. OF OREGON,)
)
 Plaintiff,) TC-MD 030994B
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendant.) **CORRECTED DECISION**

On August 29, 2007, the court issued its Decision in the above-entitled matter.

In its Decision, the court made a clerical error on line 4 of page 16, which stated that “[b]oth tests need to be satisfied.” The first paragraph on page 16 is hereby corrected to read as follows:

“B. *Functional Test*

“Under both *Pennzoil* and *Willamette Industries*, if the payments in question satisfy *either* the transactional test or the functional test, they may be apportioned as business income. *Pennzoil*, 332 Or at 546-47 (citing *Willamette Industries*, 331 Or at 316). Both tests do not need to be satisfied.”

The results and conclusions of the court’s Decision remain unchanged. Now therefore,

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IT IS THE DECISION OF THIS COURT that the court's Decision entered August 29, 2007, is amended as stated above, and in all other respects remains the same.

Dated this _____ day of October 2007.

JEFFREY S. MATTSON
MAGISTRATE

If you want to appeal this 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 Decision entered on August 29, 2007, or this Decision becomes final and cannot be changed.

This document was signed by Magistrate Jeffrey S. Mattson on October 16, 2007. The Court filed this document on October 16, 2007.