

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Corporate Excise Tax

WASHINGTON FEDERAL INC.)
AND SUBSIDIARIES,)
)
Plaintiffs,) TC-MD 091587D
)
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
)
Defendant.) **DECISION**

This matter is before the court on the joint request of the parties that the court's Order, filed December 30, 2010, granting Plaintiffs' Partial Motion for Summary Judgment be the court's final decision for the above-entitled matter. Now, therefore,

IT IS THE DECISION OF THIS COURT that the extended two-year statute of limitations in ORS 314.410(3)(b)(A) does not apply when another state's change or correction does not affect Oregon tax.

Dated this ____ day of February 2011.

JILL A. TANNER
PRESIDING 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 or this Decision becomes final and cannot be changed.

This document was signed by Presiding Magistrate Jill A. Tanner on February 24, 2011. The Court filed and entered this document on February 24, 2011.