

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

RYAN R. RINGER	)	
and JOCELYN J. RINGER,	)	
	)	
Plaintiffs,	)	TC-MD 140300C
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION OF DISMISSAL</b>

This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal entered November 14, 2014. The court did not receive a request for an award of costs and disbursements within 14 days after its Decision of Dismissal was entered. *See* TCR-MD 19.

This matter is before the court on Plaintiffs’ Motion to Dismiss, filed November 4, 2014, requesting that the Complaint be dismissed. In their Motion Plaintiffs stated that “they have concluded the cost of going forward is not justified by the amount that remains in issue. As a result, the action by the Department of Revenue from which the appeal was taken, namely, the Notice of Deficiency Assessment dated 4/02/14 will stand.” (Ptf’s Mot at 1.) As of the date of this Decision of Dismissal, Defendant has not filed a response. Under these circumstances the court finds that Plaintiffs’ Motion should be granted, and their Complaint be dismissed. Now, therefore,

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IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this \_\_\_\_ day of December 2014.

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DAN ROBINSON  
MAGISTRATE

***If you want to appeal this Final Decision of Dismissal, 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 Dismissal or this Final Decision of Dismissal cannot be changed.***

***This document was signed by Magistrate Dan Robinson on December 3, 2014. The court filed and entered this document on December 3, 2014.***