

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

DOUGLAS K. LINDGREN,)	
)	
Plaintiff,)	TC-MD 150419C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

This Final Decision incorporates without change the court’s Decision, entered July 24, 2015. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* TCR-MD 16 C(1).

This matter is before the court on Defendant’s Motion to Dismiss, filed September 25, 2015.

Plaintiff filed his Complaint on September 11, 2015, appealing Defendant’s Notice of Determination and Assessment (Notice), dated August 28, 2015. In his Complaint, Plaintiff requested “[r]emoval of [the] assessment and penalties and interest[.]” In addition, Plaintiff requested a “credit” of the \$252 filing fee. In its Motion to Dismiss (Motion), Defendant requested that the court dismiss this appeal as moot because “Defendant has abated the assessments from which Plaintiff appealed.”

Plaintiff responded to Defendant’s Motion in a letter filed September 28, 2015. In that letter, Plaintiff acknowledged Defendant’s “abatement of the assessment and penalty,” and Plaintiff renewed his request for the \$252 filing fee.

With respect to Plaintiff’s request for the filing fee, Tax Court Rule-Magistrate Division (TCR-MD) 16 C(1) provides the applicable procedure for requesting costs and disbursements after

entry of a magistrate's decision. Plaintiff's request for costs is premature and was not filed in accordance with TCR-MD 16 C(1). The court cannot rule on Plaintiff's request at this time.

As to Plaintiff's request to cancel Defendant's Notice, the parties agree that Plaintiff is entitled that relief. Upon consideration, the court directs Defendant to cancel its Notice. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall cancel its Notice of Determination and Assessment, dated August 28, 2015.

Dated this ____ day of October 2015.

DAN ROBINSON
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 October 19, 2015.