

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

R.P. GRAHN, INC,)	
)	
Plaintiff,)	TC-MD 170167G
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

This matter came before the court on its own motion to dismiss for lack of prosecution. Plaintiff filed its Complaint on April 19, 2017. Roger P. Grahn (Grahn) signed the Complaint as Plaintiff's representative. The Complaint was not accompanied by a completed Authorization to Represent form, which is required for nonlawyer representatives. *See* Tax Court Rule-Magistrate Division (TCR-MD) 1 E(1)(c). Court staff sent Plaintiff and Grahn a letter on April 20, 2017, explaining the need for the Authorization to Represent and providing a blank form. That letter was not returned as undeliverable; however, the court did not receive a response. On May 8, 2017, court staff again sent a letter explaining the need for the Authorization to Represent and providing a blank form. That letter was not returned as undeliverable. Again, the court did not receive a response.

On May 30, 2017, the court mailed Plaintiff an Order to Show Cause, requiring Plaintiff to designate an authorized representative. The Order to Show Cause was not returned as undeliverable. The Order to Show Cause warned that if Plaintiff failed to respond within 14 days, the court would dismiss Plaintiff's appeal. Plaintiff did not respond to the court's order. Under such circumstances, dismissal is appropriate. Now, therefore,

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IT IS THE DECISION OF THIS COURT that Plaintiff's Complaint is dismissed.

Dated this ____ day of June, 2017.

POUL F. LUNDGREN
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. TCR-MD 19 B.

This document was filed and entered on June 19, 2017.