

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

HOLLY O.T. MORGAN,)	
)	
Plaintiff,)	TC-MD 170190R
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL ¹

This matter came before the court on Defendant’s Motion to Dismiss, filed September 13, 2017, requesting that Plaintiff’s appeal be dismissed.

Plaintiff filed her appeal on contesting a 2014 tax assessment, which included interest and penalties. In its Answer, Defendant stated that Plaintiff did not file a 2014 Oregon tax return and thus Defendant was without sufficient information to determine the accuracy of the tax. Defendant requested that Plaintiff file a 2014 Oregon tax return.

At a case management conference held on August 2, 2017, the parties reported that Plaintiff had submitted a 2014 Oregon tax return. The parties agreed to file a written stipulation or request to dismiss the appeal within 40 days.

On September 13, 2017, Defendant filed a Motion to Dismiss, stating that it emailed a stipulated agreement to Plaintiff but that Plaintiff neither returned nor signed the stipulated agreement. Defendant states that it has accepted Plaintiff’s self-assessed 2014 Oregon return as filed “with no adjustments.” (Def’s Mot to Dismiss at 2.) Defendant requests dismissal because

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¹ This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered September 28, 2017. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Dismissal was entered. See Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1).

all outstanding issues have been resolved. Plaintiff has not filed an objection to Defendant's Motion to Dismiss.

Because there are no outstanding issues for the court to resolve, the court finds the case should be dismissed. Now, therefore,

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

Dated this ____ day of October 2017.

RICHARD DAVIS
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 signed by Magistrate Davis and entered on October 17, 2017.