

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JAMES LEROY CORNELIUS,)
)
 Plaintiff,) TC-MD 091468D
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on Defendant’s motion to dismiss (motion),¹ on the ground that Plaintiff failed to appeal within the 90 days required by ORS 305.280(2).

Defendant’s Answer states that the Notices of Deficiency Assessments were issued to Plaintiff on May 27, 2009. The Complaint was filed on September 30, 2009. That interval is longer than the 90 days required by ORS 305.280(2) (2007), which provides:

“An appeal under ORS 323.416 or 323.623 or from any notice of assessment or refund denial issued by the Department of Revenue with respect to a tax imposed under ORS chapter 118, 308, 308A, 310, 314, 316, 317, 318, 321 or this chapter, or collected pursuant to ORS 305.620, shall be filed within 90 days after the date of the notice. An appeal from a proposed adjustment under ORS 305.270 shall be filed within 90 days after the date the notice of adjustment is final.”

The court is not aware of any circumstances that extend the statutory limit of 90 days. Defendant’s motion is granted. Now therefore,

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¹ Filed in its Answer on 11/03/09.

IT IS THE DECISION OF THIS COURT that Defendant's motion to dismiss is allowed.

The Complaint is dismissed.

Dated this ____ day of January 2010.

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 January 22, 2010. The Court filed and entered this document on January 22, 2010.