

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

KEVIN J. PARR,)	
)	
Plaintiff,)	TC-MD 140170N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION

The court entered its Decision in the above-entitled matter on July 8, 2014. The court did not receive a request for an award of costs and disbursements (TCR-MD 19) within 14 days after its Decision was entered. The court's Final Decision incorporates its Decision without change.

This matter is before the court on Defendant's Answer, filed May 14, 2014.

Plaintiff filed his Complaint on April 14, 2014, appealing Defendant's Notice of Deficiency Assessment for tax year 2011. Defendant filed an Answer on May 14, 2014, stating that "Defendant has no disagreements with Plaintiff's complaint." (Def's Answer at 1.) Defendant noted that, upon resolution of Plaintiff's appeal, it would "revise its Notice of Deficiency Assessment, dated January 14, 2014, to account for Plaintiff's adjusted basis in the securities at issue. Defendant's revisions would reduce Plaintiff's 2011 Net Oregon Income Tax amount from \$3,893 to \$3,497." (*Id.*) Court staff telephoned Plaintiff on May 15, 2014; during that conversation, Plaintiff agreed to respond in writing to Defendant's offered relief. As of the date of this Decision, the court has not received a response from Plaintiff.

A case management conference was scheduled for 9:00 a.m. on June 23, 2014, to consider Plaintiff's appeal. On June 5, 2014, the court sent notice of the scheduled case management conference to Plaintiff at the email address Plaintiff provided to the court. The

notice was not returned as undeliverable. The notice advised that if Plaintiff did not appear, the court might dismiss the appeal. Plaintiff failed to appear for the June 23, 2014, case management conference.

On June 23, 2014, the court sent Plaintiff a letter which explained the importance of diligently pursuing an appeal. That letter was not returned as undeliverable. The letter advised that if Plaintiff did not provide a written explanation by July 7, 2014, for his failure to appear, the court would dismiss the appeal. As of this date, Plaintiff has not submitted a written response to the court explaining his failure to appear at the June 23, 2014, case management conference. Under such circumstances, the court would ordinarily dismiss Plaintiff's appeal for lack of prosecution. Because Defendant has agreed to provide Plaintiff partial relief, the court will grant Plaintiff relief as recommended by Defendant. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall revise its January 14, 2014, Notice of Deficiency Assessment "to account for Plaintiff's adjusted basis in the securities at issue * * * [and to] reduce Plaintiff's 2011 Net Oregon Income Tax amount from \$3,893 to \$3,497."

Dated this ____ day of July 2014.

ALLISON R. BOOMER
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.
This Final Decision was signed by Magistrate Allison R. Boomer on July 29, 2014. The Court filed and entered this Final Decision on July 29, 2014.

