

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

HAROLD F. ROBERTSON JR., )  
 )  
 Plaintiff, ) TC-MD 140298D  
 )  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 State of Oregon, )  
 )  
 Defendant. ) **FINAL DECISION OF DISMISSAL**

This Final Decision incorporates without change the court’s Decision of Dismissal entered October 15, 2014. The court did not receive a request for an award of costs and disbursements within 14 days after its Decision of Dismissal was entered. See TCR-MD 19.

This matter is before the court on Defendant’s Motion to Dismiss (motion), filed October 10, 2014, requesting that the Complaint be dismissed. Plaintiff submitted a letter to the court on October 14, 2014, which was not filed because it did not show that a copy had been served upon Defendant. The body of that letter was as follows:

“I received the letter of decision from Oregon Dept. of Revenue denying my appeal. They do not consider my appeal as valid, since the penalties are not based on intent. I do not wish to pursue the matter further.”

In light of the above, the court finds that Plaintiff does not object to Defendant’s motion and that Defendant’s motion should be granted. Now, therefore,

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IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this \_\_\_\_ day of November 2014.

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JILL A. TANNER  
PRESIDING 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 document was signed by Presiding Magistrate Jill A. Tanner on November 3, 2014. The court filed and entered this document on November 3, 2014.***