

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

MARIA FORTON,)	
)	
Plaintiff,)	TC-MD 140340N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal entered August 27, 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 Plaintiff’s motion to dismiss (motion), filed August 22, 2014, requesting that the Complaint be dismissed.

Plaintiff filed her Complaint on August 18, 2014, challenging Defendant’s Notice of Assessment, dated August 14, 2012, for tax years 2008 and 2009. On August 22, 2014, and before the court could serve Defendant with the Complaint, Plaintiff filed her motion noting that Defendant “has acquiesced and accepted the corrections made by [the Internal Revenue Service] for tax periods 2008 and 2009.” (Ptf’s Ltr at 1, Aug 22, 2014.) Plaintiff further stated that “[t]here are no other issues to pursue in the complaint. [I] request that the complaint be withdrawn. Please close the case. [I] would also request a refund of the filing fee.” (*Id.*)

Plaintiff has requested the refund of her filing fee. Plaintiff cited no authority to support her request. The filing fee is required by statute and no provision has been made for its return; therefore, the court cannot issue a refund. ORS 305.490(1). Plaintiff’s request is denied.

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Because Plaintiff has received the relief requested in her Complaint and seeks to withdraw her appeal, there is nothing further for the court to resolve. Under these circumstances, the court finds that the case should be dismissed. Now, therefore,

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

IT IS FURTHER DECIDED that Plaintiff's request for a refund of her filing fee is denied.

Dated this ____ day of September 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 September 15, 2014. The Court filed and entered this Final Decision on September 15, 2014.