

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

ALEXIS C. McKEE,	)	
	)	
Plaintiff,	)	TC-MD 160023R
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION OF DISMISSAL</b>

This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered April 4, 2016. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Dismissal was entered. *See* TCR-MD 16 C(1).

This matter is before the court on Defendant’s Motion to Dismiss (Motion), filed February 22, 2016.

Plaintiff filed her Complaint on January 20, 2016, appealing Defendant’s decision to disallow Plaintiff’s claimed Working Family Credit for the 2013 tax year. Plaintiff filed her Amended Complaint on February 3, 2016. On February 22, 2016, Defendant filed its Motion to Dismiss, arguing that Plaintiff’s appeal should be dismissed because the Complaint was not timely filed, as required by ORS 305.280(2).<sup>1</sup> Plaintiff submitted a written response to Defendant’s Motion on March 21, 2016.<sup>2</sup> Defendant filed its Reply to Plaintiff’s Response to Motion to Dismiss on March 31, 2016. This matter is now ready for the courts determination.

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<sup>1</sup> The court’s references to the Oregon Revised Statutes (ORS) are to 2015.

<sup>2</sup> Plaintiff’s response did not indicate that a copy had been provided to Defendant, as required by Tax Court Rule-Magistrate Division 5. However, because Defendant referenced Plaintiff’s response in its Reply, the court assumes that Defendant did receive a copy.



IT IS THE DECISION OF THIS COURT that Defendant's Motion is granted and Plaintiff's appeal is dismissed.

Dated this \_\_\_\_ day of April 2016.

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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 filed and entered on April 22, 2016.***