

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

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|------------------------|---|--|
| PAUL A. HARMAN, |) | |
| |) | |
| Plaintiff, |) | TC-MD 160270C |
| |) | |
| v. |) | |
| |) | |
| DEPARTMENT OF REVENUE, |) | |
| State of Oregon, |) | |
| |) | |
| Defendant. |) | FINAL DECISION OF DISMISSAL¹ |

Plaintiff failed to appear at the case management conference set for 9:00 a.m. on September 19, 2016. On August 24, 2016, the court issued a notice directing the parties to appear at the case management conference. That notice advised that the court might dismiss this case if the recipient did not appear. On September 19, 2016, after Plaintiff failed to appear, the court sent Plaintiff a letter advising him that the court would dismiss this case if he did not provide a written explanation of his failure to appear by October 3, 2016. Plaintiff has not submitted a written response to the court's letter.

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¹ This Final Decision of Dismissal incorporates without change the court's Decision of Dismissal, entered October 10, 2016. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Dismissal was entered. *See* Tax Court Rule–Magistrate Division (TCR–MD) 16 C(1). The court received a letter from Plaintiff's representative on October 19, 2016, which did not indicate that it had been copied to Defendant and so was not filed.

Considering Plaintiff's failure to appear for the case management conference and failure to respond to the court's subsequent letter, dismissal of this case is now appropriate. Now, therefore,

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

Dated this ____ day of October, 2016.

POUL F. LUNDGREN
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 October 28, 2016.