IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

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MICHAEL F. NIXON,

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Plaintiff,) TC-MD 170068G
v.))
DEPARTMENT OF REVENUE, State of Oregon,)))
Defendant.) FINAL DECISION OF DISMISSAL ¹
This matter came before the court on its own motion to dismiss. Plaintiff failed to file a	
status report by the date agreed at the case management conference. The court then issued an	
order requiring Plaintiff to file a status report within a certain time, and Plaintiff did not do so.	
The court then issued an Order to Show Cause on July 3, 2017, requiring Plaintiff to file a	
written explanation of why his Complaint should not be dismissed for his failure to comply with	
the court's previous order. Plaintiff did not file any document with the court within the allowed	
time.	
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¹ This Final Decision of Dismissal incorporates without change the court's Decision of Dismissal, entered July 25, 2017. 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).

This court has authority to enforce its orders by sanctions including, but not limited to, dismissal of a case. TCR-MD 21.² Considering Plaintiff's failure to comply with the court's orders, dismissal is appropriate here. Now, therefore,

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

If you want to appeal this Final Decision of Dismissal, file a complaint in the Regular Division of the Oregon Tax Court, by <u>mailing</u> to: 1163 State Street, Salem, OR 97301-2563; or by <u>hand delivery</u> to: Fourth Floor, 1241 State Street, Salem, OR.

Your complaint must be submitted within <u>60</u> 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 signed by Magistrate Poul F. Lundgren and entered on August 17, 2017.

² Tax Court Rule–Magistrate Division (TCR–MD)