

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

DAVID J. SAWIN)	
and CLARISSA J. SAWIN,)	
)	
Plaintiffs,)	TC-MD 170274R
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

This matter came before the court after a hearing on Plaintiffs’ request for costs and disbursements, held November 16, 2017.

Plaintiffs filed a letter withdrawing their appeal on September 22, 2017, which also included a request for costs and disbursements in the amount of their filing fee (\$252). The court initially issued a Judgment of Dismissal and denied the request for costs and disbursements. After reconsidering the matter, the court vacated its judgment and scheduled a hearing on the issue of costs and disbursements.

At the hearing Plaintiffs acknowledged that their appeal of a Notice of Deficiency, filed in this court on, should have been filed with Defendant. After they filed this appeal, Plaintiffs settled most, but not all, of the issues under appeal with Defendant. Under these circumstances, Plaintiffs are not the prevailing party and are not entitled to an award of costs and disbursements. *See Tax Court Rule-Magistrate Division (TCR-MD) 16 B.* Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs’ appeal be dismissed.

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IT IS FURTHER DECIDED that Plaintiffs' request for costs and disbursements is denied.

Dated this ____ day of November 2017.

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 signed by Magistrate Richard Davis and entered on November 20, 2017.