

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

ANNE K. RYSTROM,)	
)	
Plaintiff,)	TC-MD 170307N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL¹

Plaintiff’s Complaint was filed September 25, 2017, and was served on Defendant (the department) by the court on September 27, 2017. The department did not file a responsive pleading within 30 days after service of the Complaint, as required by court rule. *See* TCR-MD 2 A.² The court sent the parties a letter on November 3, 2017, informing them that the department had failed to file an answer or response. The court’s letter stated: “Because Defendant has not filed an answer or response, Plaintiff may file a motion for default. * * * It is the responsibility of the plaintiff to prosecute an appeal. If the court does not receive any further communication from the parties within 21 days of the date of this letter, the Complaint will be dismissed.” Neither Plaintiff nor the department responded to the court’s letter. Now, therefore,

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¹ This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered December 5, 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).

² Tax Court Rules–Magistrate Division

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

Dated this _____ day of December, 2017.

ALLISON R. BOOMER
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 Allison R. Boomer and entered on December 22, 2017.