

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Corporation Excise Tax

CHINA MANUFACTURERS ALLIANCE,)	
)	
Plaintiff,)	TC-MD 150269D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL¹

This matter came before the court on its own motion to dismiss.

On November 17, 2015, the court issued an order holding this case in abeyance pending the outcome in *Cheng Shin Rubber USA, Inc. v. Dept. of Rev.* On October 18, 2017, a Stipulated General Judgment was filed in that case in the Regular Division. On October 25, 2017, in the present case, the court issued its Order Reactivating Case, which instructed Plaintiff to file a status report within 30 days. Plaintiff failed to do so.

On December 4, 2017, the court issued an Order to Show Cause, requiring Plaintiff to file a written explanation of why it failed to respond to the court’s previous order. Plaintiff was advised that its appeal would be dismissed if the court received no response. 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 January 3, 2018. 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. Tax Court Rule-Magistrate Division (TCR-MD) 21. 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 appeal is dismissed.

Dated this ____ day of January, 2018.

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 January 23, 2018.