

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

CHASE L. HUGULET,)	
)	
Plaintiff,)	TC-MD 170295N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL¹

This matter came before the court on its own motion. Plaintiff filed his Complaint on September 11, 2017, challenging Defendant’s Notice of Assessment, dated August 8, 2017, for tax year 2013. In his Complaint, Plaintiff stated that, after reviewing his taxes, he did not understand why he was being assessed and that Defendant “did not specify why” Plaintiff owed additional tax. (Compl at 3).

In its Answer, filed September 19, 2017, Defendant stated that, based on federal tax information, adjustments were made to Plaintiff’s 2013 Oregon tax return. Defendant further stated that the adjustments were explained in a Notice of Deficiency sent to Plaintiff on June 20, 2017.

During a case management conference on November 13, 2017, Plaintiff’s authorized representative stated that Plaintiff no longer challenged the assessment but, had Plaintiff received Defendant’s Notice of Deficiency, would not have filed this appeal and that Plaintiff should not have to pay the court filing fee. Plaintiff’s representative was advised that, to avoid paying the

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¹ This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered December 26, 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).

previously deferred filing fee, Plaintiff would need to seek either a waiver of the fee or an award of costs and disbursements.

On November 15, 2017, the court issued a Journal Entry, instructing Plaintiff to file new fee waiver application or, no later than December 13, 2017, file a written request for costs and disbursements. Plaintiff was further advised that the request would need to explain how Plaintiff is the prevailing party under Tax Court Rule-Magistrate (TCR-MD) 16 B.

Plaintiff filed his second Application and Declaration for Deferral or Waiver of Filing Fee on November 20, 2017. On November 22, 2017, the court issued an Order Denying Plaintiff's Request to Waive Filing Fee. Plaintiff paid his court filing fee on December 6, 2017, but did not file a written request for costs and disbursements within the allotted timeframe. Now, therefore,

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

Dated this ____ day of January 2018.

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 Boomer and entered on January 16, 2018.