## IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

| CHRISTOPHER RAYBURN and LILIANA RAYBURN,   | )<br>)                                          |
|--------------------------------------------|-------------------------------------------------|
| Plaintiffs,                                | )<br>) TC-MD 180251G                            |
| v.                                         | )                                               |
| DEPARTMENT OF REVENUE,<br>State of Oregon, | )<br>)<br>)                                     |
| Defendant.                                 | )<br>) FINAL DECISION OF DISMISSAL <sup>1</sup> |

This matter came before the court on its own motion. Pursuant to the parties' agreed schedule, Defendant filed a status report recommending that Plaintiffs' requested relief be denied. Plaintiffs did not file a response to Defendant's recommendations by the scheduled deadline. The court then issued its Order, requiring Plaintiffs to file a response and informing them that their Complaint would be dismissed if no response was received. The ordered deadline has now passed, and the court has not received a response. Plaintiffs have abandoned their appeal. Now, therefore,

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<sup>&</sup>lt;sup>1</sup> This Final Decision of Dismissal incorporates without change the court's Decision of Dismissal, entered October 8, 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).

| IT IS THE DE | ECISION OF THIS COU   | RT that Plaintiffs | Complaint is dismissed | 1. |
|--------------|-----------------------|--------------------|------------------------|----|
| Dated this   | day of October, 2018. |                    |                        |    |

POUL F. LUNDGREN MAGISTRATE

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 October 24, 2018.