

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

TYLER FUQUA CREATIONS, INC.,)	
TYLER FUQUA, and JENNIFER PHIPPS,)	
)	
Plaintiffs,)	TC-MD 180292G
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL¹

This case is ready for dismissal on Defendant’s motion and the court’s order. Defendant moved to dismiss Plaintiffs’ Complaint for lack of subject matter jurisdiction. The court subsequently issued an order notifying Plaintiffs that their Complaint did not bear the signature of an authorized representative and so was “not signed” and subject to dismissal pursuant to Tax Court Rule 17 B.² The court’s order gave Plaintiffs a deadline to correct the problem. Plaintiffs did not file a response to either the court’s order or Defendant’s motion to dismiss. It appears that this appeal has been abandoned. Now, therefore,

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¹ This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered September 12, 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).

² The Tax Court Rules are applicable as a guide where circumstances arise that are not covered by the rules of the Magistrate Division. *See* Preface, Tax Court Rules–Magistrate Division.

IT IS THE DECISION OF THIS COURT that Plaintiffs' Complaint is dismissed.

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 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 Poul F. Lundgren and entered on October 1, 2018.