IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

KEVIN KENAGY,)
Plaintiff,))
v.)
DEPARTMENT OF REVENUE, State of Oregon,))
Defendant.)

TC-MD 180306N

FINAL DECISION OF DISMISSAL¹

This matter came before the court on its own motion. On October 31, 2018, the parties filed a joint status report stating that Plaintiff "cannot agree with all the terms of the settlement offer. He asked to continue his payment plan * * * and drop the appeal process. Defendant asked the Plaintiff to submit a written statement to the [court] requesting withdrawal of the case." On November 30, 2018, after receiving no separate communication from Plaintiff, the court issued an Order, providing Plaintiff 14 days to file a request to withdraw his appeal or, if trial was requested, three mutually convenient trial dates. The Order stated that failure to respond would result in dismissal of Plaintiff's appeal. As of this date, the court has not received Plaintiff's request to withdraw his appeal or any further communication. Now, therefore,

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¹ This Final Decision of Dismissal incorporates without change the court's Decision of Dismissal, entered December 20, 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 DECISION OF THIS COURT that Plaintiff's appeal be dismissed.

Dated this <u>day of January 2019</u>.

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 <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 Allison R. Boomer and entered on January 8, 2019.