

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

PRESTON CORLESS,)	
)	
Plaintiff,)	TC-MD 120858N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on Defendant’s motion to dismiss filed with its Answer on January 8, 2013.

Plaintiff filed his appeal on December 26, 2012, challenging Defendant’s Notice of Deficiency Assessment for the 2010 tax year. In its Answer, Defendant stated that Plaintiff’s 2010 Oregon income tax return was adjusted “[b]ased on information received from the IRS[.]” (Def’s Ans at 1.) Defendant stated that it “received information from Plaintiff and an adjustment was made to readjust the return. A Notice of Abatement was issued 01/02/2013.” (*Id.*) “Defendant requests the case be dismissed since there is no longer any disagreement. The adjustments have already been made to the account.” (*Id.*)

On January 8, 2013, a member of the court operations team telephoned Plaintiff and left a message requesting that Plaintiff respond to Defendant’s Answer, stating whether the parties are now in agreement. Plaintiff did not respond to the court’s request and the court scheduled a case management conference for 9:00 a.m. on January 31, 2013. The court sent notice of the scheduled case management conference to Plaintiff on January 16, 2013, at the email address that Plaintiff provided to the court. The notice was not returned as undeliverable. The notice advised that if Plaintiff did not appear, the court might dismiss the appeal.

Plaintiff failed to appear for the case management conference at 9:00 a.m. on January 31, 2013. As of the date of this Decision, the court has received no further communication from Plaintiff. Under such circumstances and because the relief requested in Plaintiff's Complaint has already been provided by Defendant, the court finds that Defendant's motion to dismiss this matter should be granted. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant's motion to dismiss is granted.
Plaintiff's Complaint is dismissed

Dated this ____ day of January 2013 .

ALLISON R. BOOMER
MAGISTRATE

If you want to appeal this Decision, 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 Decision or this Decision becomes final and cannot be changed.

This document was signed by Magistrate Allison R. Boomer on January 31, 2013. The Court filed and entered this document on January 31, 2013.