

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Income Tax

IVAR SHUHOLM,)	
)	
Plaintiff,)	
)	No. 000737D
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on defendant's Motion to Dismiss, received June 16, 2000, as part of its Answer, requesting that the Complaint be dismissed.

A case management conference was held in the above-entitled matter on Wednesday, August 9, 2000. Ms. Chris Telfer appeared on behalf of plaintiff. Mr. Mike Halter appeared on behalf of defendant.

During the conference, the court explained that it does not have the authority to waive lawfully assessed penalties. The legislature has delegated discretionary authority to the Oregon Department of Revenue. Mr. Halter explained that Ms. Telfer should contact the revenue agent, Claudette, who was assigned plaintiff's account, prior to submitting a written request for waiver of the penalty.

Ms. Telfer explained that she filed her Complaint with the Oregon Tax Court based on the appeal rights set forth in the Oregon Department of Revenue's notice. Ms. Telfer suggested that the notice include instructions explaining how to request a waiver of a penalty. Mr. Halter stated that he would pass along her suggestion and investigate whether

the notice could be revised to discuss penalty waivers.

The court advised the parties that it would grant defendant's Motion to Dismiss. Now, therefore;

IT IS THE DECISION OF THIS COURT that the above-entitled matter be dismissed.

Dated this _____ day of August, 2000.

JILL A. TANNER
MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97310. 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 JILL A. TANNER ON AUGUST 10, 2000. THE COURT FILED THIS DOCUMENT ON AUGUST 10, 2000.