

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Small Claims
Income Tax

EDWARD DEFRANG,)	
)	
Plaintiff,)	No. 001213E
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	DECISION AND JUDGMENT OF
Defendant.)	DISMISSAL

This matter is before the court on defendant's Motion to Dismiss, filed April 11, 2001. Defendant asks the court to dismiss the case because defendant has not yet assessed a tax to plaintiff for the contested years. In response to the motion, the court sent plaintiff a letter on April 12, 2001, noting that at the case management conference held March 7, 2001, the court had discussed with him the premature nature of his appeal. During that conference, plaintiff had indicated he wanted to waive the administrative process and proceed with his contest in this court. He agreed to sign the appropriate waiver form and submit both the signed waiver form and a status report to the court by April 4, 2001. Plaintiff failed to do either action. Therefore, in the court's letter dated April 12, 2001, the court advised plaintiff that if he did not submit a signed waiver form and status report to the court by April 23, 2001, the court would dismiss his appeal. As of this date, the court has received no correspondence from plaintiff. As a consequence, the court finds the case should be dismissed. Now, therefore;

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IT IS HEREBY ADJUDGED AND DECREED that this matter be dismissed.

Dated this ____ day of May, 2001.

COYREEN R. WEIDNER
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON
MAY 4, 2001. THE COURT FILED THIS DOCUMENT ON MAY 4, 2001.**