

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

LOUIS G. JORDAN and STACIE L. JORDAN,)	
)	
Plaintiffs,)	No. 020020D
)	
v.)	
)	
DEPARTMENT OF REVENUE, STATE OF OREGON,)	
)	
Defendant.)	DECISION AND JUDGMENT OF DISMISSAL

This matter is before the court on its own motion to dismiss Plaintiffs' Complaint.

A case management conference was held in the above-entitled matter on Wednesday, March 27, 2002. Mr. Louis Jordan appeared on his own behalf. Ms. Laurie Fery, Auditor, appeared on behalf of Defendant.

During the conference, Mr. Jordan stated that he read Defendant's Answer, filed February 13, 2002. He stated that he was no longer appealing the interest charged for his failure to file his 1999 Oregon income tax return by the due date. Mr. Jordan stated that he would like the penalties to be waived.

Ms. Fery explained the Oregon Department of Revenue's procedure for waiving penalties. She stated that Plaintiffs' account has been assigned to a Revenue Agent, Rebecca, and her telephone number is 503-945-8152. Ms. Fery stated that Mr. Jordan should call Rebecca and discuss his waiver request with her.

The court explained that because the Oregon Department of Revenue has the discretionary authority to waive penalties, and not the court, Plaintiffs' Complaint would

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be dismissed. Mr. Jordan thanked both the court and Ms. Fery for their assistance.

Now, therefore,

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

Dated this ____ day of April, 2002.

JILL A. TANNER
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON APRIL 3, 2002. THE COURT FILED THIS DOCUMENT ON APRIL 3, 2002.