

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

THE CIGARETTE STORE INC.,	)	
	)	
Plaintiff,	)	TC-MD 040974D
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	<b>DECISION and JUDGMENT</b>
Defendant.	)	<b>OF DISMISSAL</b>

This matter is before the court on Plaintiff's written motion to dismiss, filed January 14, 2005, stating that because Defendant abated the civil penalty assessed to Plaintiff, Plaintiff agrees to "drop" its appeal. On January 13, 2005, Defendant wrote to the court "to confirm that the civil penalty *has* been abated by the Department of Revenue." After considering Plaintiff's motion, the court finds the case should be dismissed. Now, therefore,

IT IS ADJUDGED that this matter is dismissed.

Dated this \_\_\_\_ day of January 2005.

\_\_\_\_\_  
JILL A. TANNER  
PRESIDING MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY PRESIDING MAGISTRATE JILL A. TANNER ON JANUARY 24, 2005 . THE COURT FILED THIS DOCUMENT ON JANUARY 24, 2005.**

**THIS DOCUMENT IS FINAL AND MAY NOT BE APPEALED. ORS 305.514.**