

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

THE PAINT FACTORY)	
and RONALD DAVID BOYLE,)	
)	
Plaintiffs,)	TC-MD 041124D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on its own motion to dismiss the above-entitled appeal.

The court discussed the motion with the parties during the case management conference held on February 14, 2005. Ronald David Boyle (Boyle) appeared on behalf of Plaintiffs. Patricia Aicher and Lauren Ewaliko, Auditors, appeared on behalf of Defendant.

During the conference, Boyle stated that he is not disputing Defendant's assertion that The Paint Factory failed to remit state tax withholdings for the third and fourth quarter of 2002. Boyle stated that he is alleging that Defendant failed to honor the oral contract negotiated between the parties for payment of the tax liabilities.

The court advised the parties that it does not have jurisdiction to decide a contract dispute and Plaintiffs' appeal would be dismissed. Now, therefore,

///

///

///

///

///

///

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this _____ day of February 2005.

JILL A. TANNER
PRESIDING MAGISTRATE

THIS DOCUMENT WAS SIGNED BY PRESIDING MAGISTRATE JILL A. TANNER ON FEBRUARY 22, 2005. THE COURT FILED THIS DOCUMENT ON FEBRUARY 22, 2005.

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.