

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

JACOB JUDKINS, )  
 )  
 Plaintiff, ) TC-MD 050970E  
 )  
 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 for Plaintiff's failure to pay the filing fee.

On December 2, 2005, Plaintiff filed a Complaint and a Motion for Waiver or Deferral of Filing Fee. On December 7, 2005, the court issued an Order Denying Plaintiff's Motion for Waiver of Filing Fee (Order) and set a deadline of December 21, 2005, for receipt of the required filing fee. The Order stated that failing to provide the filing fee would result in dismissal of the appeal. As of this date, Plaintiff has not submitted the required filing fee. Under such circumstances, the court finds the appeal must be dismissed. Now, therefore,

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

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

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COYREEN R. WEIDNER  
MAGISTRATE

***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.***

***This document was signed by Magistrate Coyreen R. Weidner December 30, 2005. The Court filed and entered this document December 30, 2005.***