

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JACQUELINE EDLEFSEN,)
)
 Plaintiff,) TC-MD 060820C
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on Defendant's request for dismissal, included in its Answer filed January 4, 2007, requesting that the Complaint be dismissed as untimely. Plaintiff's representative acknowledged the untimeliness during a telephonic proceeding held March 30, 2007, and stated his client would file returns for the years at issue and attempt an administrative resolution with Defendant. The court has reviewed the matter and finds the appeal was filed approximately four months after the 90-day deadline provided in ORS 305.280(2) (2005) and that there is no alleged or apparent irregularity in the assessment notifications. Now, therefore,

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

Dated this _____ day of April 2007.

DAN ROBINSON
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 Dan Robinson on April 5, 2007. The Court filed and entered this document on April 5, 2007.