

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

MARTHA LEDESMA,)
)
Plaintiff,) TC-MD 070856D
)
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
)
Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on Defendant's motion to dismiss, filed as part of its Answer on January 24, 2008, requesting that the Complaint be dismissed.

A case management conference was held Monday, February 25, 2008. During the conference, Plaintiff stated that her tax preparer told her that she had until late September 2007 to file an appeal of Defendant's Notice of Deficiency Assessment dated June 26, 2007. Plaintiff's Complaint was postmarked December 6, 2007. Because Plaintiff's appeal was filed more than 90 days after the date of Defendant's Notice of Deficiency Assessment, Defendant's motion to dismiss must be granted. See ORS 305.280(2) (2005). Defendant will provide Plaintiff with information about its Doubtful Liability program. Now, therefore,

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

Dated this _____ day of February 2008.

JILL A. TANNER
PRESIDING 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 Presiding Magistrate Jill A. Tanner on February 26, 2008. The Court filed and entered this document on February 26, 2008.