

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

ROYAL FORBES,)	
)	
Plaintiff,)	TC-MD 080075D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on its own motion to dismiss this case for Plaintiff's failure to comply with the court's request to identify the proper plaintiffs.

On February 1, 2008, Plaintiff filed a complaint with the court requesting his share of the kicker refund for tax year 2006. On February 5, 2008, the court sent a letter requesting an Amended Complaint naming both Plaintiff and Michelle D. Forbes as plaintiffs in this appeal because Michelle D. Forbes is also named as a taxpayer on the Notice of Refund Allocation that was attached to Plaintiff's Complaint.

The court addressed its February 5, 2008, letter to 3618 NE 142nd Avenue, Portland, Oregon 97230, which is the address provided by Plaintiff on the Complaint. That letter was not returned as undeliverable and the court received no response to its February 5, 2008, letter.

On February 19, 2008, another letter was sent to Plaintiff at the same address. That letter confirmed the court had not received a response to its February 5, 2008, letter and stated that Plaintiff's failure to respond might indicate that he does not wish to pursue his appeal. The letter also advised Plaintiff that the court may dismiss the appeal if a written response was not received by March 5, 2008. That letter was not returned as undeliverable and the court received no response to its February 19, 2008, letter.

On March 10, 2008, another letter was sent to Plaintiff at the same address. That letter confirmed that Plaintiff had not responded to the court's prior letters. The court wrote that it was unable to set the matter for case management conference. That letter was not returned as undeliverable and the court received no response to its March 10, 2008, letter.

As of this date, Plaintiff has not responded to the court. Because Plaintiff has not complied with the court's request to identify the proper plaintiffs, the court finds the appeal must be dismissed. Now therefore,

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

Dated this _____ day of April 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 April 9, 2008. The Court filed and entered this document on April 9, 2008.