

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

TOM L. HORMEL )  
and KELLI A. HORMEL, )  
 )  
Plaintiffs, ) TC-MD 101026D  
 )  
v. )  
 )  
DEPARTMENT OF REVENUE, )  
State of Oregon, )  
 )  
Defendant. ) **DECISION OF DISMISSAL**

This matter is before the court on Plaintiffs’ failure to submit in writing the justiciable issue before the court as requested in the court’s Journal Entry, filed December 16, 2010.

On January 3, 2011, the court received a letter from Plaintiffs offering “\$8,000.00 as a settlement to be paid within one years time, as a total for the tax years 2005, 2006, and 2007 and show it as closed and complete.” As of this date Defendant has not responded to Plaintiffs’ offer. The court has no authority to accept settlement offers.

Plaintiffs’ letter did not respond to the court’s request. Because there is no justiciable issue before the court, Plaintiffs’ appeal is dismissed. Now, therefore,

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

Dated this \_\_\_\_ day of January 2011.

---

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 January 27, 2011. The Court filed and entered this document on January 27, 2011.***