

**BEFORE THE TAX APPEAL BOARD
OF THE STATE OF DELAWARE**

NICHOLAS YATES,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 1866
	)	
DIRECTOR OF REVENUE,	)	
	)	
Respondent.	)	

ORDER OF DISMISSAL

WHEREAS, on or about April 23, 2025, petitioner filed a petition with the Tax Appeal Board;

WHEREAS, on August 13, 2025, the parties appeared before the Tax Appeal Board for an initial conference, and they were directed to prepare a stipulation of facts and appear again before the Tax Appeal Board in October 2025;

WHEREAS, petitioner failed to appear for status conferences scheduled in October and November 2025;

WHEREAS, on December 10, 2025, the parties appeared for a status conference during which a briefing schedule was set to address the merits of petitioner's claim;

WHEREAS, petitioner submitted an opening brief and respondent submitted an answering brief in accordance with the briefing schedule set in December 2025, but petitioner submitted no reply brief;

WHEREAS, on March 2, 2026, petitioner sent the Tax Appeal Board's secretary an email stating he no longer wished to prosecute his appeal;

WHEREAS, counsel for respondent has attempted to obtain a signed stipulation of dismissal from petitioner to bring this case to an end but petitioner has not responded to those efforts;

WHEREAS, on July 2, 2026, respondent filed a motion to dismiss for failure to prosecute; and

WHEREAS, on August 12, 2026, the Tax Appeal Board held a status conference to address the motion to dismiss at which petitioner failed to appear.

NOW THEREFORE, based on petitioner's email stating he no longer wished to pursue his appeal and the motion to dismiss for failure to prosecute, this matter is dismissed.

SO ORDERED this 9th day of September, 2026.

Paul B. H.

Joan M. Wilson / PCS

Robert W. Jones
