

STATE OF MINNESOTA

TAX COURT

COUNTY OF RAMSEY

REGULAR DIVISION

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Stephans T. Wilburn IV,

**ORDER FOR JUDGMENT**

Appellant,

File No: COR-9587

vs.

Commissioner of Revenue,

Appellee.

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This matter came before the Honorable Beverly J. Luther Quast, Judge of the Minnesota Tax Court, for trial.

Appellant Stephans T. Wilburn IV is self-represented.

Jeremy D. Eiden, Assistant Attorney General, represented Appellee Commissioner of Revenue.

This matter was scheduled for an in-person trial at 9:00 a.m. on April 22, 2025. The Court did not receive any pre-trial documents or correspondence from Mr. Wilburn prior to or at trial as Mr. Wilburn did not appear for trial. The Commissioner brought a motion for default judgment pursuant to Minn. Stat. § 271.06, subd. 6(a) (2024) (providing, in pertinent part with respect to trial, that “[i]n case no appellant shall appear the Tax Court shall enter its order affirming the order of ... the appropriate unit of government from which the appeal was taken.”). The Court dismissed the matter on the record, and now so memorializes.

Now, therefore, this court issues the following Order:

## ORDER FOR JUDGMENT

The Commissioner's Order dated January 26, 2023, for tax year ending on December 31, 2021, is affirmed.

IT IS SO ORDERED. THIS IS A FINAL ORDER. LET JUDGMENT BE ENTERED ACCORDINGLY.



BY THE COURT:

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Beverly J. Luther Quast, Judge  
MINNESOTA TAX COURT

Dated: April 29, 2025