

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

WILLIAM S. WILEY )  
and JILL L. WILEY, )  
 )  
Plaintiffs, ) TC-MD 160205N  
 )  
v. )  
 )  
DEPARTMENT OF REVENUE, )  
State of Oregon, )  
 )  
 )  
Defendant. ) **FINAL DECISION OF DISMISSAL<sup>1</sup>**

This matter came before the court on its own motion to dismiss this case for lack of prosecution.

A case management conference was held on June 29, 2016, during which the parties agreed to hold this case informally pending the outcome in related case *Wiley v. Dept. of Rev.*, TC-MD 160036N. On July 5, 2017, the court entered a Judgment in that case.

On July 10, 2017, the court issued an Order in this case, giving Plaintiffs 30 days to file a request to withdraw this appeal, a stipulated agreement, or three mutually convenient trial dates. That Order also warned that the court would dismiss Plaintiffs' appeal for failure to comply. As of this date, Plaintiffs have not submitted a written response to the court's Order or otherwise communicated with the court. Under such circumstances, the court finds the appeal must be dismissed for lack of prosecution. Now, therefore,

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<sup>1</sup> This Final Decision of Dismissal incorporates without change the court's Decision of Dismissal, entered August 21, 2017. The court did not receive a statement of costs and disbursements within 14 days after its Decision of Dismissal was entered. See Tax Court Rule—Magistrate Division (TCR—MD) 16 C(1).

IT IS THE DECISION OF THIS COURT that Plaintiffs' appeal is dismissed.

Dated this \_\_\_\_ day of September 2017.

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ALLISON R. BOOMER  
MAGISTRATE

***If you want to appeal this Final Decision of Dismissal, 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 Final Decision of Dismissal or this Final Decision of Dismissal cannot be changed. TCR-MD 19 B.***

***This document was signed by Magistrate Allison R. Boomer and entered on September 8, 2017.***