

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

FERNANDO L. JACOBO)	
and JODI S. JACOBO,)	
)	
Plaintiffs,)	TC-MD 160362G
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL¹

This matter came before the court on Plaintiffs’ failure to comply with the court’s orders. The last communication received by the court from Plaintiffs was a letter filed on February 6, 2017, requesting a six-week extension to the briefing schedule agreed to by the parties at the case management conference. The court granted Plaintiffs’ request in its Order Revising Briefing Schedule, issued February 13, 2017, which, among other things, ordered Plaintiffs to file their written response to Defendant’s recommendations no later than May 17, 2017. Defendant’s recommendations were unfavorable to Plaintiffs, and Plaintiffs’ deadline to respond passed. The court issued its Order of May 24, 2017, ordering Plaintiffs file a written response within 14 days and stating that Plaintiffs’ appeal would be dismissed if no response were received. No response was received.

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¹ This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered June 9, 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).

Plaintiffs have missed two court-imposed deadlines and have not communicated with the court in four months. The court concludes they have abandoned their appeal. Now, therefore,

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

Dated this ____ day of June, 2017.

POUL F. LUNDGREN
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 filed and entered on June 29, 2017.