

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

CYNTHIA S. RUBIO,)	
)	
Plaintiff,)	TC-MD 130449N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION OF DISMISSAL

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

A trial was scheduled at 9:00 a.m. on January 27, 2014, to consider Plaintiff's appeal. The court scheduled trial at Plaintiff's request after the parties were unable to reach an agreement in this matter. The court entered an Order on November 15, 2013, setting trial in this matter for January 27, 2014, and reminding the parties of the court's exhibit exchange rule. The court also sent notice of the scheduled trial to Plaintiff on November 15, 2013, at the email address that she provided to the court. The notice was not returned as undeliverable. The notice advised that if Plaintiff did not appear for trial, the court might dismiss the appeal.

On January 16, 2014, Plaintiff telephoned the court and spoke with a member of the court's operations team. She stated that she could not afford to travel to Oregon for trial. The court operations team member told Plaintiff that a request to reschedule the trial in this matter to a telephone proceeding must be made in writing to the court. The court did not receive a written request from Plaintiff to reschedule the trial in this matter to a telephone proceeding.

Plaintiff failed to appear for the trial scheduled in this matter on January 27, 2014. As of the date of this Final Decision of Dismissal, the court has received no further communication

from Plaintiff. Under such circumstances, the court concludes that this matter must be dismissed for lack of prosecution. Now, therefore,

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

Dated this ____ day of January 2014.

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.

This document was signed by Magistrate Allison R. Boomer on January 27, 2014. The Court filed and entered this document on January 27, 2014.