

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

VICTOR MELNIC )  
and NATALYA MELNIC, )  
 )  
Plaintiffs, ) TC-MD 130489C  
 )  
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 case management conference was scheduled at 9:00 a.m. on November 20, 2013, to consider Plaintiffs' appeal. On October 31, 2013, the court sent notice of the scheduled case management conference to Plaintiffs at the email address Plaintiffs provided to the court. The notice was not returned as undeliverable. The notice advised that if Plaintiffs did not appear, the court might dismiss the appeal.

On November 20, 2013, the court sent Plaintiffs a letter which explained the importance of diligently pursuing an appeal. That letter was not returned as undeliverable. The letter advised that if Plaintiffs did not provide a written explanation by December 4, 2013, for their failure to appear, the court would dismiss the appeal. As of this date, Plaintiffs have not submitted a written response to the court explaining their failure to appear at the November 20, 2013, case management conference. Under such circumstances, the court finds the appeal must be dismissed for lack of prosecution. Now, therefore,

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

Dated this \_\_\_\_ day of December 2013.

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DAN ROBINSON  
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 Dan Robinson on December 9, 2013. The Court filed and entered this document on December 9, 2013.***