

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

TESFALEM ZEWDNEH	)	
and KALEAB GOA,	)	
	)	
Plaintiffs,	)	TC-MD 160299G
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION OF DISMISSAL<sup>1</sup></b>

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

Plaintiffs appealed two tax years—2013 and 2014—the former of which was the subject of a Motion to Dismiss filed by Defendant. The court issued an Order on March 2, 2017, allowing Plaintiffs 14 days to respond to Defendant’s outstanding Motion to Dismiss. Plaintiffs did not file a response. On March 22, 2017, the court issued its Order Dismissing Tax Year 2013, which required Plaintiffs to confirm their desire to pursue their appeal of the 2014 tax year by requesting trial within 14 days. The court’s order stated that Plaintiffs’ Complaint would be dismissed for lack of prosecution if no response were received. Plaintiffs did not file a response.

Under these circumstances, it appears that Plaintiffs have abandoned their appeal. Now, therefore,

///

///

///

---

<sup>1</sup> This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered April 6, 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 April, 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 April 25, 2017.***