

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

IRA M. LUBERT,	)	
	)	
Plaintiff,	)	TC-MD 170177N
	)	
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. On June 6, 2017, the court issued a Journal Entry confirming the parties' agreement to follow a briefing schedule discussed during the case management conference held June 5, 2017. Defendant agreed to file a written brief in support of its Motion to Dismiss (Motion) by June 16, 2017, and Plaintiff agreed to file a written response to the Motion by June 23, 2017. Defendant then would have until June 30, 2017, to reply.

On June 14, 2017, the court filed Defendant's Position Briefing in support of its Motion. However, the court did not receive Plaintiff's written response by the June 23, 2017, deadline. On June 30, 2017, the court issued an Order directing Plaintiff to file his written response within 14 days. The court's Order warned that Plaintiff's appeal might be dismissed if Plaintiff failed to comply with the Order. As of this date, the court has not received Plaintiff's written response or any further communication from Plaintiff. Under these circumstances, the court concludes that Plaintiff's appeal should 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 July 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 Plaintiff's appeal is dismissed.

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*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 August 8, 2017.*