

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

|                                    |   |   |
|------------------------------------|---|---|
| LESLIE K. ING and JENNIFER D. ING, | ) |   |
|                                    | ) |   |
| Plaintiffs,                        | ) | TC-MD 170368N                                   |
|                                    | ) |   |
| v.                                 | ) |   |
|                                    | ) |   |
| DEPARTMENT OF REVENUE,             | ) |   |
| State of Oregon,                   | ) |   |
|                                    | ) |   |
| Defendant.                         | ) | <b>FINAL DECISION OF DISMISSAL</b> <sup>1</sup> |

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

At the case management conference held January 16, 2018, the parties agreed that Plaintiffs would provide additional information to Defendant, Defendant would file written recommendations based on that information, and Plaintiffs would file a written response to Defendant’s recommendations. The parties’ agreement was memorialized in a Journal Entry issued January 17, 2018. That Journal Entry warned that if Plaintiffs’ failed to fulfill their part of the agreement, the court might dismiss their appeal.

The court received written recommendations from Defendant but did not receive Plaintiffs’ response, which was due no later than February 13, 2018. On February 22, 2018, the court issued an Order directing Plaintiffs to file a response within fourteen days. The Order warned that if Plaintiffs failed to respond the court might dismiss their appeal. Plaintiffs’ fourteen-day response period has now passed, and Plaintiffs have not filed a response. Under these circumstances, dismissal is appropriate. Now, therefore,

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<sup>1</sup> This Final Decision of Dismissal incorporates without change the court’s Decision of Dismissal, entered March 13, 2018. 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 March 2018.

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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. TCR-MD 19 B.***

***This document was signed by Magistrate Allison R. Boomer and entered on March 30, 2018.***