

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

REBECCA A. FERO	)	
and AAMIR AZIZ,	)	
	)	
Plaintiffs,	)	TC-MD 110806C
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>DECISION OF DISMISSAL</b>

This matter is before the court on its Order dated November 3, 2011. Plaintiffs filed their appeal on May 27, 2011, challenging Defendant’s Notice of Deficiency Assessment for the 2008 tax year. Defendant filed its Answer on July 6, 2011, including a request to dismiss the appeal as untimely, stating the Plaintiffs’ appeal was filed beyond the 90-day appeal period set out in ORS 305.280(2). (Def’s Ans at 1.)

A case management conference was scheduled at 11:00 a.m. on November 1, 2011, to consider Plaintiffs’ appeal. On July 8, 2011, the court sent notice of the scheduled case management conference to 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 3, 2011, the court issued an Order. The Order stated that if Plaintiffs did not provide a written explanation by November 24, 2011, for their failure to appear, the court would dismiss the appeal. The Order also stated that if Plaintiffs did not provide a written response to Defendant’s request for dismissal, 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 July 8, 2011, case management conference, or a written response to Defendant's request for dismissal. Under such circumstances, the court finds the appeal must be dismissed.

Now, therefore,

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

Dated this \_\_\_\_ day of December 2011.

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DAN ROBINSON  
MAGISTRATE

***If you want to appeal this Decision, 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 Decision or this Decision becomes final and cannot be changed.***

***This document was signed by Magistrate Dan Robinson on December 8, 2011. The Court filed and entered this document on December 8, 2011.***