## IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

ARNULFO ALVAREZ-GUERRERO and LOURDES GAMEZ DE ALVAREZ,	)	
Plaintiffs,	)	TC-MD 111136D
v.	) )	
DEPARTMENT OF REVENUE,	)	
State of Oregon, Defendant.	)	DECISION OF DISMISSAL

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

On January 24, 2012, the court sent the parties a Journal Entry instructing Plaintiffs to file a written response to Defendant's Answer by February 23, 2012. At the case management conference held January 23, 2012, the parties discussed Defendant's Answer and the date that Plaintiffs' written response was due. The Journal Entry advised that failure to comply with the deadlines set forth therein might result in dismissal of Plaintiffs appeal.

On February 28, 2012, Defendant filed its Motion to Dismiss, stating Plaintiffs have not submitted the "information as requested in the Defendant's Answer."

Plaintiffs' deadline has passed and the court has not received Plaintiffs' written response to Defendant's Answer or any further communication from Plaintiffs. As a consequence, the court finds this matter should be dismissed for lack of prosecution. Now, therefore,

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IT IS THE DECISION OF THIS COURT that this matter is dismissed.

Dated this \_\_\_\_\_ day of February 2012.

JILL A. TANNER PRESIDING 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 Presiding Magistrate Jill A. Tanner on February 29, 2012. The Court filed and entered this document on February 29, 2012.