IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

RICHARD D. POLLARD)
and MARCIA K. POLLARD,)
Plaintiffs,) TC-MD 111147N
)
V.)
DEPARTMENT OF REVENUE,)
State of Oregon,)
Defendent) PECIGION OF DIGMISS AT
Defendant.) DECISION OF DISMISSAL

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

A case management conference was scheduled at 10:30 a.m. on February 8, 2012, to consider Plaintiffs' appeal. On December 21, 2011, the court sent notice of the scheduled case management conference to Plaintiffs at the electronic mail address that Plaintiffs provided to the court in their Complaint. The notice was not returned as undeliverable. The notice advised that if Plaintiffs did not appear, the court might dismiss the appeal.

On February 8, 2012, the court sent Plaintiffs a letter at the mailing address stated in their Complaint, which explained the importance of diligently pursuing an appeal. That letter was not returned as undeliverable. The letter stated that if Plaintiffs did not provide a written explanation by February 22, 2012, for their failure to appear, 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 February 8, 2012, case management conference. Under such circumstances, the court finds the appeal must be dismissed for lack of prosecution. Now, therefore,

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IT IS THE DECISION OF THIS COURT that the Complaint is dismissed	IT	IS	THE	DEC	CISI	ON	OF	THIS	CO	URT	that	the	Com	plain	t is	dism	isse	d.
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ALLISON R. BOOMER MAGISTRATE PRO TEMPORE

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 Pro Tempore Allison R. Boomer on February 29, 2012. The Court filed and entered this document on February 29, 2012.