

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

NICOLE AIMEE LUTHER, )  
 )  
 Plaintiff, ) TC-MD 111265N  
 )  
 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.

A case management conference was scheduled for 9:00 a.m. on February 22, 2012, to consider Plaintiff's appeal. On February 3, 2012, the court sent notice of the scheduled case management conference to Plaintiff at 14370 SE Powell Blvd, Portland, OR 97236, which is the address Plaintiff provided to the court. The notice was not returned as undeliverable. The notice advised that if Plaintiff did not appear, the court might dismiss the appeal.

On February 22, 2012, the court sent Plaintiff a letter which explained the importance of diligently pursuing an appeal. That letter was not returned as undeliverable. The letter advised that if Plaintiff did not provide a written explanation by March 7, 2012, for her failure to appear, the court would dismiss the appeal. As of this date, Plaintiff has not submitted a written response to the court explaining her failure to appear at the February 22, 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.

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

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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 March 15, 2012. The Court filed and entered this document on March 15, 2012.***