## IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

PHILLIP LOCKWOOD and LEAH LOCKWOOD,	)
Plaintiffs,	) ) TC-MD 120523D
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 at 2:30 p.m. on July 30, 2012, to consider Plaintiffs' appeal. On July 10, 2012, the court sent notice of the scheduled case management conference to Plaintiffs via email, using 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 July 30, 2012, the court sent Plaintiffs a letter which explained the importance of diligently pursuing an appeal. That letter was not returned as undeliverable. The letter advised that if Plaintiffs did not provide a written explanation by August 13, 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 July 30, 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 August 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 <u>mailing</u> to: 1163 State Street, Salem, OR 97301-2563; or by <u>hand delivery</u> to: Fourth Floor, 1241 State Street, Salem, OR.

Your Complaint must be submitted within  $\underline{60}$  days after the date of the Decision or this Decision becomes final and cannot be changed.

This Decision of Dismissal was signed by Presiding Magistrate Jill A. Tanner on August 14, 2012. The Court filed and entered this Decision of Dismissal on August 14, 2012.