IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

JEREMY McQUILLAN and PAMELA McQUILLAN,))
Plaintiffs,)) TC-MD 120707N
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 1:30 p.m. on September 19, 2012, to consider Plaintiffs' appeal. On August 29, 2012, the court sent notice of the scheduled case management conference to Plaintiffs at 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 September 19, 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 October 4, 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 September 19, 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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Dated this day of October 2012.	
	ALLISON R. BOOMER
	MAGISTRATE

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

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 document was signed by Magistrate Allison R. Boomer on October 8, 2012. The Court filed and entered this document on October 8, 2012.