

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

PABLO D. RODRIGUEZ LOAYZA,)	
)	
Plaintiff,)	TC-MD 120728N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on Defendant’s Motion to Dismiss (Motion), filed January 31, 2013.

Plaintiff filed his Complaint on August 22, 2012, challenging Defendant’s Notices of Determination and Assessment for the 2008 and 2009 tax years. A case management conference was held on October 22, 2012, to discuss Plaintiff’s appeal. Plaintiff appeared on his own behalf. Anita Puckey, Tax Auditor, appeared on behalf of Defendant. Plaintiff agreed to file his 2008 and 2009 income tax returns with Defendant by January 22, 2013. Defendant agreed to review Plaintiff’s income tax returns and file written recommendations by February 1, 2013. Plaintiff agreed to file a written response to Defendant’s recommendations by February 11, 2013. The deadlines were memorialized in a Journal Entry issued October 22, 2012. The Journal Entry advised that failure to comply with the deadlines might result in dismissal of Plaintiff’s appeal.

On January 31, 2013, Defendant filed its Motion stating that “Plaintiff did not supply required documentation of 2008 and 2009 tax returns to be received by Defendant by January 22, 2013 * * *. Due to Plaintiff’s failure to fulfill agreement, Defendant requests that appeal b[e] dismissed.” (Def’s Mot at 1.) Plaintiff did not file a response to Defendant’s Motion and, as of the date of this Decision of Dismissal, the court has received no further

communication from Plaintiff. Under such circumstances, the court finds that Defendant's Motion should be granted and this matter should be dismissed for lack of prosecution. Now, therefore,

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

Dated this ____ day of February 2013 .

ALLISON R. BOOMER
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 Decision was signed by Magistrate Allison R. Boomer on February 14, 2013. The court filed and entered this Decision on February 14, 2013.