IN THE OREGON TAX COURT MAGISTRATE DIVISION

Income Tax

and VICTORIA A. ULERY,	
Plaintiffs,)) TC-MD 130520D
v.)
DEPARTMENT OF REVENUE,)
State of Oregon,))
Defendant.)) FINAL DECISION OF DISMISSAL

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

The above-entitled matter was set for trial on Monday, February 24, 2014. Plaintiff Michael L. Ulery appeared for trial. Tony Inovejas, Tax Auditor, appeared on behalf of Defendant.

Plaintiffs failed to identify the issues before the court and submitted no evidence in support of those issues. The court discussed the matter with the parties and reviewed the court's handbook, trial procedure and appeal process. Because Plaintiffs failed to identify the issues before the court and offered no evidence in support of those issues, the court finds this matter should be dismissed for lack of prosecution. Now, therefore,

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IT IS THE DECISION OF THIS COURT that this	matter is dismissed.
Dated this day of February 2014.	
	JILL A. TANNER PRESIDING MAGISTRATE

If you want to appeal this Final Decision of Dismissal, 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 <u>60</u> days after the date of the Final Decision of Dismissal or this Final Decision of Dismissal cannot be changed.

This document was signed by Presiding Magistrate Jill A. Tanner on February 25, 2014. The Court filed and entered this document on February 25, 2014.