

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Small Claims  
Income Tax

GRANT J. MAYNE and EVELYN R. MAYNE,	)	
	)	
Plaintiffs,	)	No. 000510C
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE, STATE OF OREGON,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT OF DISMISSAL</b>

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

On June 1, 2000, a case management conference was held in the above-entitled matter. At the conclusion of the conference, the court filed its Order of Abeyance at the request of Plaintiffs. Plaintiffs stated that they were in the process of appealing the same issue to the Internal Revenue Service.

On January 30, 2002, the court wrote to Plaintiffs because they had not communicated with the court since the case management conference. The court's letter, which was sent to Plaintiffs at the address shown on their Complaint, advised Plaintiffs that failing to communicate with the court by February 11, 2002, would result in dismissal. As of this date, Plaintiffs have not responded to the court's request. As a result, the court concludes the appeal should be dismissed. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that the Complaint in this matter be dismissed.

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IT IS FURTHER ADJUDGED AND DECREED that this appeal is reactivated.

Dated this \_\_\_\_\_ day of February, 2002.

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JILL A. TANNER  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON  
FEBRUARY 27, 2002. THE COURT FILED THIS DOCUMENT ON FEBRUARY 27,  
2002.**