

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Income Tax

RON KEIL, )  
 )  
 Plaintiff, ) No. 001244C  
 )  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 STATE OF OREGON, )  
 )  
 Defendant. ) **DECISION OF DISMISSAL**

A Complaint was filed in this case on December 26, 2000. The case management conference was scheduled to begin at 9:00 a.m. on February 21, 2001, to consider the appeal of Mr. Keil. At issue is a tax assessment for the 1995, 1996 and 1997 tax years.

The Magistrate Division sent notice of the scheduled hearing to plaintiff in a letter dated January 19, 2001. The notice was sent to plaintiff's last known address. The letter was not returned as undeliverable.

Plaintiff failed to appear for the case management conference. The court sent plaintiff a letter on February 21, 2001, requesting a response by March 23, 2001, as to why he was not present for the hearing. No response has been received to date.

A case may be dismissed when the participant seeking relief fails to appear. For purposes of a telephone proceeding, a participant "appears" by being available at the telephone number provided to the court by that participant on the date and at the time prescribed. Accordingly, this appeal must be

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dismissed for lack of appearance. Now, therefore;

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

Dated this \_\_\_\_\_ day of April, 2001.

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DAN ROBINSON  
MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE  
REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241  
STATE ST., SALEM, OR 97301-2563. YOUR COMPLAINT MUST BE SUBMITTED  
WITHIN 60 DAYS AFTER THE DATE OF THE DECISION OR THIS DECISION  
BECOMES FINAL AND CANNOT BE CHANGED.**