

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

TERRY L. REED and LYNDA J. REED	)	
	)	
Plaintiffs,	)	No. 011053B
	)	
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 this case for want of prosecution.

A case management conference was scheduled to begin at 11:00 a.m. on November 26, 2001, to consider Plaintiffs' appeal. The court sent notice of the scheduled hearing to Plaintiffs in a notice dated October 16, 2001. The notice was sent to Plaintiffs at 7424 SE 17th Ave, Portland, OR, 97202-6123, which is the address Plaintiffs provided to the court. The notice was not returned as undeliverable.

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. Because Plaintiffs failed to appear for the scheduled proceeding, the court finds the case should be dismissed. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that the Complaint is dismissed.

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

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JEFF MATTSON  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON  
JANUARY 29, 2002. THE COURT FILED THIS DOCUMENT ON JANUARY 29, 2002.**