

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

ROBERT S. DAHLMAN, SR. and BARBARA	)	
S. DAHLMAN	)	
	)	
Plaintiffs,	)	No. 021091D
	)	
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 9:00 a.m. on October 2, 2002, to consider Plaintiffs' appeal. The court sent notice of the scheduled conference to Plaintiffs in a notice dated August 30, 2002. The notice was sent to Plaintiffs at 9 Tanglewood Drive, Lake Oswego, Oregon 97035, which is the address Plaintiffs provided to the court. The notice was not returned as undeliverable.

On October 2, 2002, the court wrote to Plaintiffs. In its letter, the court requested that Plaintiffs submit a written explanation stating why they failed to appear no later than October 17, 2002. In its letter, the court advised Plaintiffs that if they failed to respond to the court by October 17, 2002, their case would be dismissed. As of this date, Plaintiffs have not responded to the court's request.

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 and

respond to the court's request for a written explanation stating why they failed to appear, 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 October, 2002.

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JILL A. TANNER  
PRESIDING MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON OCTOBER 30, 2002. THE COURT FILED THIS DOCUMENT ON OCTOBER 30, 2002.**