IN THE OREGON TAX COURT MAGISTRATE DIVISION Small Claims Income Tax

SEAN C. PITTSLEY	
Plaintiff,	
V.	
DEPARTMENT OF REVENUE, STATE OF OREGON,	
Defendant	

TC-MD 030291C

DECISION AND GENERAL JUDGMENT OF DISMISSAL

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 3:00 p.m. March 31, 2004, to consider Plaintiff's appeal. The court sent notice of the scheduled hearing to Plaintiff in a notice dated February 24, 2004. The notice was sent to Plaintiff at 2981 State Street #73, Medford, Oregon, 97504, which is the address Plaintiff 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 Plaintiff failed to appear for the scheduled proceeding, the court finds the case should be dismissed. Now, therefore,

IT IS ADJUDGED that the Complaint is dismissed.

Dated this ____ day of April 2004.

DAN ROBINSON MAGISTRATE

THIS DOCUMENT IS FINAL AND MAY NOT BE APPEALED. ORS 305.514.

DECISION AND GENERAL JUDGMENT OF DISMISSAL TC-MD 030291C

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON APRIL 19, 2004. THE COURT FILED THIS DOCUMENT ON APRIL 19, 2004.