

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

THOMAS E. COWAN,)	
)	
Plaintiff,)	TC-MD 030591A
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION AND 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 on August 29, 2003, to consider this appeal. When the court called the telephone number provided by Thomas Cowan (Cowan), the court was told by a person purporting to speak for Cowan that Cowan intended to abandon the appeal. That individual was requested to ask Cowan to file a document to that effect with the court. No such document was filed. On October 15, 2003, the court again called for Cowan. Again, the court was assured that, although Cowan was not present, his intention was to abandon the appeal.

The court would wish that Cowan himself had told the court that he is abandoning his appeal. On the other hand, the court has been twice told by one identified as speaking for him, at a telephone number provided by Cowan, that he wants to withdraw his appeal. Cowan has not since contacted the court to ask why the scheduled case management conference was not held. Under all these facts and circumstances, the court is satisfied this matter may be dismissed for want of prosecution. Now, therefore,

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IT IS ADJUDGED AND DECREED that the Complaint is dismissed.

Dated this ____ day of October, 2003.

SCOT A. SIDERAS
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON
OCTOBER 21, 2003. THE COURT FILED THIS DOCUMENT ON OCTOBER 21,
2003.**