

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

JOSEPH F. EDMONDS,	)	
	)	
Plaintiff,	)	TC-MD 031173B
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	
Defendant.	)	<b>DECISION 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 10:00 a.m. on February 23, 2004, to consider Plaintiff's appeal. The court sent notice of the scheduled conference to Plaintiff in a notice dated January 26, 2004. The notice was sent to Plaintiff at 10226 NE McKay Creek Road, Prineville, Oregon, 97754, 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

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

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

Dated this \_\_\_\_\_ day of March, 2004.

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JEFF MATTSON  
MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, BY MAILING TO: 1163 STATE STREET, SALEM, OR 97301-2563; OR BY HAND DELIVERY TO: FOURTH FLOOR, 1241 STATE STREET, SALEM, OR. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60 DAYS AFTER THE DATE OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.**

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON MARCH 22, 2004. THE COURT FILED THIS DOCUMENT ON MARCH 22, 2004.**