

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

WILLIAM E. RICHARDS)	
and PATSY L. RICHARDS,)	
)	
Plaintiffs,)	TC-MD 050805D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION OF DISMISSAL

This matter is before the court on its own motion to dismiss this case for want of prosecution.

At a case management conference held October 25, 2005, Plaintiffs agreed to provide Defendant with the information it requested in its Answer filed October 6, 2005. Because Plaintiffs failed to submit any information to Defendant or the court, a second case management conference was scheduled for January 31, 2006.

On January 23, 2006, notice of the case management conference was sent to Plaintiffs at 5189 Rosewood Court, Lake Oswego, Oregon, 97035-5326, which was the address Plaintiffs provided to the court. The notice was not returned as undeliverable.

Plaintiffs did not appear at the case management conference, and there was no explanation for Plaintiffs' failure to appear. On January 31, 2006, the court sent Plaintiffs a letter, which explained the importance of diligently pursuing an appeal. That letter was not returned as undeliverable. The letter advised that if Plaintiffs did not provide a written explanation by February 15, 2006, for their failure to appear, the court would dismiss the appeal. As of this date, Plaintiffs have not contacted the court. Further, Plaintiffs have not submitted a

written explanation for their failure to provide the requested information. Under such circumstances, the court finds the appeal must be dismissed for want of prosecution. Now, therefore,

IT IS THE DECISION OF THIS COURT that this matter be dismissed.

Dated this ____ day of February 2006.

JILL A. TANNER
PRESIDING 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 Presiding Magistrate Jill A. Tanner on February 28, 2006 . The Court filed this document on February 28, 2006.