## IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

GARY P. HEER and TERRIE J. HEER (aka GROLBERTHEER),	) )	
Plaintiffs,	) )	TC-MD 070050B
v.	)	
DEPARTMENT OF REVENUE, State of Oregon,	) )	
Defendant.	)	DECISION OF DISMISSAL

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

On October 2, 2007, a status conference was held with the parties. The issues were discussed and, on October 2, 2007, the court issued a Journal Entry that instructed Plaintiffs to furnish Defendant with all documents available relating to the payments of estimated taxes for the 2005 tax year. Those documents were to be provided no later than November 15, 2007. The Journal Entry stated "[i]f these written items are not provided, the case may be dismissed for lack of prosecution."

Another status hearing was held December 5, 2007. Plaintiffs' representative, Steven M.

Cyr, Attorney at Law, confirmed that taxpayers had received a copy of the Journal Entry.

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As of this date, Plaintiffs have not provided the estimated tax documentation. As a result, the

court concludes the appeal should be dismissed. Now, therefore,

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

Dated this \_\_\_\_\_ day of December 2007.

## JEFFREY S. MATTSON MAGISTRATE

If you want to appeal this Decision, file a Complaint in the Regular Division of the Oregon Tax Court, by <u>mailing</u> to: 1163 State Street, Salem, OR 97301-2563; or by <u>hand delivery</u> to: Fourth Floor, 1241 State Street, Salem, OR.

Your Complaint must be submitted within  $\underline{60}$  days after the date of the Decision or this Decision becomes final and cannot be changed.

This document was signed by Magistrate Jeffrey S. Mattson on December 11, 2007. The Court filed and entered this document on December 11, 2007.