IN THE OREGON TAX COURT MAGISTRATE DIVISION Income Tax

Defendant)	DECISION OF DISMISSAL
)	
State of Oregon,)	
DEPARTMENT OF REVENUE,)	
)	
V.)	
)	
Plaintiff,)	TC-MD 070795E
)	
TERESA A. MISKOWIEC,)	

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 December 12, 2007, to consider Plaintiff's appeal. On November 13, 2007, notice of the case management conference was sent to Plaintiff at 404 SE Burkhart SE, Albany, Oregon 97321, which was the address Plaintiff provided to the court.¹ The notice was not returned as undeliverable. Plaintiff did not appear at the case management conference, and there was no explanation for Plaintiff's failure to appear.

On December 12, 2007, the court sent Plaintiff a letter, which explained the importance of diligently pursuing an appeal. That letter was not returned as undeliverable. The letter advised that if Plaintiff did not provide a written explanation by December 26, 2007, for her failure to appear, the court would dismiss the appeal. As of this date, Plaintiff has not contacted the court. Under such circumstances, the court finds the appeal must be dismissed for want of prosecution. Now, therefore,

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¹ The address Plaintiff provided was 404 SE Burkhart. The court's address contained a typographical error in repeating the "SE." In any event, neither the notice nor the letter were returned to the court.

IT IS THE DECISION OF THIS COURT that this matter be dismissed	ed.
Dated this day of January 2008.	
JILL A. TANNER	
PRESIDING MAGISTI	RATE

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 hand delivery to: Fourth Floor, 1241 State Street, Salem, OR.

Your Complaint must be submitted within <u>60</u> 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 January 4, 2008. The Court filed and entered this document on January 4, 2008.