

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

SHEILA FRAZIER,	)	
	)	
Plaintiff,	)	TC-MD 080124C
	)	
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 for want of prosecution.

On February 15, 2008, Plaintiff appealed Defendant's adjustments to her 2006 state income tax return, Defendant having disallowed the working family credit and the child and dependent care credit. After two informal hearings, the court set the matter for trial, to be held on August 27, 2008, in the courtroom of the Oregon Tax Court in Salem. Trial was to begin at 9:30 a.m.

The court's trial notice, issued May 28, 2008, explained the importance of participating in the trial. The notice further explained that failure to appear may result in a decision against the nonappearing party. The notice was sent to the address appearing on Plaintiff's Complaint in this matter, an address used by the court for previous mailings to Plaintiff. There is no indication that Plaintiff did not receive the court's trial notice. The notice was not returned as undeliverable.

Plaintiff failed to appear for the August 27, 2008, trial. Plaintiff did not contact the court prior to trial to request a continuance or otherwise express concern with the date or time of trial. In fact, Plaintiff has made no independent contact with the court since the notice was sent. Finally, although Defendant submitted exhibits prior to trial, Plaintiff submitted none, suggesting she may have abandoned her case prior to the trial date and simply failed to inform the court.

In any event, Plaintiff failed to appear for trial and her case 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 September 2008.

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DAN ROBINSON  
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 Dan Robinson on September 19, 2008. The Court filed and entered this document on September 19, 2008.***