

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

C. RAUL AGUILAR-MARQUEZ and	)	
MARIA MERCEDES POPOCA-SORIANO,	)	
	)	
Plaintiffs,	)	TC-MD 101192C
	)	
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 lack of prosecution.

Plaintiffs' Complaint was filed on October 19, 2010. The court granted Defendant's request for the dismissal of tax years 2006, 2007, and 2008 from Plaintiffs' Complaint in an Order issued January 20, 2011. With only the 2009 tax year properly before the court, the issue is whether Plaintiffs are entitled to claim as dependents six children, including three grandchildren living in Mexico.

On March 14, 2011, Defendant submitted a written status report (Status Report) notifying the court that Defendant had not received requested information from Plaintiffs. The court issued an Order, filed March 17, 2011, ordering Plaintiffs to respond in writing to Defendant's Status Report. Defendant notified the court by letter dated May 23, 2011, that Plaintiffs provided it with documents consisting only of Defendant's Answer, Defendant's request for information, and a letter from Plaintiffs stating that Plaintiffs have already provided information.

A case management conference was held on June 22, 2011. Plaintiffs failed to appear. The court issued an Order on June 28, 2011, ordering Plaintiffs to provide Defendant with proof

that they supported the dependents claimed for the 2009 tax year. On July 20, 2011, Plaintiffs filed their response to the court's Order, copied to Defendant. On July 27, 2011, the court issued an Order, ordering Defendant to submit recommendations to the court, with a copy to Plaintiffs, no later than August 25, 2011. The Order issued on July 27, 2011, further ordered Plaintiffs to either accept Defendant's recommendations in whole or request a trial with three mutually convenient trial dates no later than two weeks after they received Defendant's recommendations. Defendant filed its recommendations to the court in a letter dated August 8, 2011, copied to Plaintiffs.

Plaintiffs' deadline has passed and the court has not received any further communication from Plaintiffs. As a consequence, the court finds this matter should be dismissed for lack of prosecution. Now, therefore,

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

Dated this \_\_\_\_ day of October 2011.

---

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 October 14, 2011. The Court filed and entered this document on October 14, 2011.***