

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

JOSE NUNEZ and PATRICIA TERRAZAS,	)	
	)	
Plaintiffs,	)	TC-MD 101255C
	)	
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.

A case management conference was scheduled at 2:15 p.m. on February 2, 2011, to consider Plaintiffs' appeal. On December 3, 2010, the court sent notice of the scheduled case management conference to Plaintiffs at 1339 SW 16<sup>th</sup> Street, Redmond, Oregon 97756, which is the address Plaintiffs provided to the court. The notice was not returned as undeliverable. The notice advised that if Plaintiffs did not appear, the court might dismiss the appeal.

On February 2, 2011, the court sent Plaintiffs a letter that 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 16, 2011, for their failure to appear, the court would dismiss the appeal. As of this date, Plaintiffs have not submitted a written response to the court explaining their failure to appear at the February 2, 2011, case management conference. Under such circumstances, the court finds the appeal must be dismissed for lack of prosecution. Now, therefore,

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IT IS THE DECISION OF THIS COURT that the Complaint is dismissed.

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

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ALLISON R. BOOMER  
MAGISTRATE PRO TEMPORE

***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 Pro Tempore Allison R. Boomer on February 23, 2011. The Court filed and entered this document on February 23, 2011.***