

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

BRIAN J. HICKS	)	
and BRANDI M. HICKS,	)	
	)	
Plaintiffs,	)	TC-MD 101322C
	)	
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 lack of prosecution.

On December 14, 2010 Plaintiffs filed their Complaint challenging the Defendant’s denial of their claimed working family care credit for the 2009 tax year. A case management conference was held April 4, 2011. Plaintiffs failed to appear for a second case management conference scheduled for July 20, 2011, at 3:00 p.m. The court issued an Order on July 26, 2011, ordering the Plaintiffs to “submit to the court and copy to Defendant by August 1, 2011, a written response explaining their failure to appear at the July 20, 2011, case management conference[.]” (Order at 1, July 26, 2011.) The court further ordered Plaintiffs to “submit to the court and copy to Defendant by August 12, 2011, a written statement indicating whether they have responded to Defendant’s request for information \* \* \* and if they have not, explain why they have not[.]” (*Id.*) The Order warned Plaintiffs that failure to comply with the court’s Order might result in dismissal of their appeal. (*Id.* at 2.) As of the date of this decision, Plaintiffs have not responded to the court’s July 26, 2011, Order. 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 August 2011.

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JILL A. TANNER  
PRESIDING 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 Presiding Magistrate Jill A. Tanner on August 17, 2011. The Court filed and entered this document on August 17, 2011.***