

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JAMES ENGELS JR)
and JENNIFER ENGELS,)
)
Plaintiffs,) TC-MD 101366B
)
v.)
)
DEPARTMENT OF REVENUE,)
State of Oregon,)
)
Defendant.) **DECISION OF DISMISSAL**

This matter is before the court on its own motion to dismiss this case for lack of prosecution.

On June 23, 2011, Plaintiffs filed a letter with the court expressing Plaintiffs' disagreement with Defendant's recommendations and stating "[t]his is where we stand and if the State of Oregon is unwilling to compromise we can't do anything else." On June 24, 2011, the court sent the parties a Journal Entry stating:

"It is unclear to the court whether Plaintiffs intend to withdraw the appeal or, alternatively, request that a trial be set in this matter. Plaintiffs have 14 days from the date of this Journal Entry to file a written response with the court, copy to Defendant, stating whether their appeal is withdrawn or a trial is requested."

The Journal Entry advised that failure to comply with the deadlines set forth therein would result in dismissal of Plaintiffs' appeal.

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

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

Dated this ____ day of July 2011.

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 July 20, 2011. The Court filed and entered this document on July 20, 2011.