

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Small Claims
Income Tax

JACKIE JEAN COLGAN,)	
)	
Plaintiff,)	No. 000156D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION AND JUDGMENT

Plaintiff appealed income tax years 1991 and 1995.

Defendant filed its Answer on March 8, 2000. In its Answer, defendant stated that it computed plaintiff's 1991 income tax-to-pay based on the federal transcript plaintiff provided. Defendant computed a tax-to-pay of \$124, a 50 percent penalty and interest. Defendant stated in its Answer that plaintiff's 1995 income tax-to-pay was based on plaintiff's self-assessed income tax return. Defendant requested that the court dismiss plaintiff's appeal of the 1995 tax year because there was nothing to appeal.

On March 15, 2000, the court received a letter from plaintiff. Plaintiff stated that she agreed with defendant's Answer. A copy of plaintiff's letter was sent to defendant. There is no matter remaining in dispute. After a full review and the court being fully advised, now, therefore;

IT IS HEREBY ADJUDGED AND DECREED as follows:

Plaintiff's income tax liability for tax year 1991 is \$124.

Plaintiff's appeal for tax year 1995 is dismissed.

Penalties and interest to be adjusted accordingly.

Dated this ____ day of March, 2000.

JILL A. TANNER
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON MARCH 22, 2000. THE COURT FILED THIS DOCUMENT ON MARCH 22, 2000.