## IN THE MAGISTRATE DIVISION

## OF THE OREGON TAX COURT

	Incom	e Tax		
CINDY L. WINTERFE	ELD,	)		
Plaintiff	,	)	No. 000183B	
V.		)		
DEPARTMENT OF F STATE OF OREGON	•	) )		
Defend	ant.	)	DECISION	
A Complaint was filed in this matter and was served on defendant.				
Defendant's Answer	was filed on March 24, 20	000. Afte	r receiving and reviewi	ing
information provided I	by plaintiff from the Intern	nal Reven	ue Service defendant	is in
agreement with the re	elief requested. There is	no matte	remaining in dispute.	After a full
review and the court b	peing fully advised, now,	therefore	,	
IT IS THE DECISION OF THE COURT as follows:				
Defend	ant accepts plaintiff's ma	rried filin	g separate return resul	ting in tax
due of \$14.00 (plus a	5% penalty and statutory	/ interest)	1.	
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DECISION

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<sup>&</sup>lt;sup>1</sup> Plaintiff's refunds from 1998 and 1999 were applied to the joint account and will be transferred to her separate account resulting in an overpayment.

Penallies and interest to be adjusted accord	ingiy.
Dated this day of June, 2000.	
	JEFF MATTSON

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97310. 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 JEFF MATTSON ON JUNE 19, 2000. THE COURT FILED THIS DOCUMENT ON JUNE 19, 2000.

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