IN THE MAGISTRATE DIVISION

OF THE OREGON TAX COURT

Income Tax

HAROLD AND BRENDA J. FRANCIS,)	
Plaintiffs,)) No. 000)343B
V.)	
DEPARTMENT OF REVENUE, STATE OF OREGON,)	
Defendant.)) DECISI	ON

A Complaint was filed in this matter and was served on defendant.

Defendant's Answer was filed on April 12, 2000. Defendant reviewed a corrected return

submitted by plaintiffs representative and defendant is in agreement with the relief

requested. There is no matter remaining in dispute. After a full review and the court being

fully advised, now, therefore;

IT IS THE DECISION OF THE COURT as follows:

Plaintiffs' tax refund for tax year 1997 is \$245.

Penalties and interest to be adjusted accordingly.

Dated this _____ day of September, 2000.

JEFF MATTSON MAGISTRATE

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 DECISION SEPTEMBER 11, 2000. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 11, 2000.