

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Small Claims
Income Tax

ANGELA UHERBELAU,)	
)	
Plaintiff,)	No. 000805C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	DECISION AND JUDGMENT
Defendant.)	OF STIPULATION

This matter is before the court upon the oral stipulation of the parties, conveyed to the court during the trial on October 6, 2000. Defendant accepts that plaintiff was a part-year resident in 1998. Defendant recalculated the tax. Those calculations were filed with the court on October 10, 2000. Defendant's calculations result in a refund of \$146.00, which includes the state surplus refund of \$42. Plaintiff was given until October 27, 2000, to review the calculations and present any objections to the court. The court has not received any objections. The agreement is therefore complete. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED that, for 1998, defendant shall cancel its deficiency of \$527, dated April 25, 2000, and issue or otherwise credit to plaintiff a refund of \$146.00, with statutory interest, if any.

Dated this ____ day of November, 2000.

DAN ROBINSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON NOVEMBER 8, 2000. THE COURT FILED THIS DOCUMENT ON NOVEMBER 8, 2000.