

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Small Claims
Income Tax

IGINO AND ROSEMARY MARANGON,)	
)	
Plaintiffs,)	No. 000825D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	STIPULATED DECISION
Defendant.)	AND JUDGMENT

Plaintiffs appeal a self-assessed interest charged on underpayment of estimated taxes for tax year 1999.

A case management conference was held on Tuesday, August 22, 2000, at 10:30 a.m. Mr. Jan Keep, Enrolled Agent, appeared on behalf of plaintiffs. Ms. Lea Spencer appeared on behalf of defendant.

During the conference, Mr. Keep explained the facts and circumstances of plaintiffs' underpayment of their estimated taxes. Ms. Spencer concluded that because of the unusual circumstances of plaintiffs' situation it would be against "equity and good conscience to impose interest." OAR 150-316.587(5)(b)(1). Ms. Spencer stated that she would waive the self-assessed interest in the amount of \$135.

The court advised the parties that because the parties are in agreement the court would enter a Stipulated Decision and Judgment. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED that interest in the amount of

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\$135 charged to plaintiffs' on the underpayment of their 1999 estimated taxes is abated in full.

Dated this ____ day of August, 2000.

JILL A. TANNER
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON AUGUST 25, 2000. THE COURT FILED THIS DOCUMENT ON AUGUST 25, 2000.