

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Small Claims

Income Tax

MARK J. AND HOLLY H. KELLY,)	
)	
Plaintiffs,)	No. 000837E
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION AND JUDGMENT

This matter is before the court on the agreement of the parties. On June 16, 2000, plaintiffs filed their Complaint challenging defendant's charge for interest on underpayment of estimated tax for the 1998 tax year. After reviewing plaintiffs' appeal defendant agrees to provide plaintiffs with the relief requested. Because the parties are in agreement, the case is ready for judgment. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED as follows:

Defendant shall cancel its charge for interest on underpayment of estimated tax for 1998. A refund with statutory interest is now due.

Dated this ____ day of September, 2000.

COYREEN R. WEIDNER
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON SEPTEMBER 19, 2000. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 19, 2000.