

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT

Small Claims

Income Tax

KENNETH D. AND DARCY L. CAMPBELL,	)	
	)	
Plaintiffs,	)	No. 000901C
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT</b>

This matter is before the court upon the agreement of the parties, expressed to the court October 9, 2000. The appeal involves personal income tax assessments for the 1996, 1997 and 1998 tax years. Because the parties are in agreement, the case is ready for judgment. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED as follows:

For 1996, defendant shall revise its assessment notice, dated June 1, 2000, to reflect a tax-to-pay of \$117. Penalty and interest shall be adjusted accordingly.

For 1997, defendant shall revise its assessment notice, dated May 31, 2000, to reflect a tax-to-pay of \$160. Penalty and interest shall be adjusted accordingly.

For 1998, defendant shall cancel its assessment notice, dated May 31, 2000, and issue or otherwise credit to plaintiffs a refund of \$24, with statutory interest, if any.

Dated this \_\_\_\_ day of October, 2000.

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DAN ROBINSON

MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON OCTOBER 19, 2000. THE COURT FILED THIS DOCUMENT ON OCTOBER 19, 2000.**