

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Small Claims

Income Tax

J. THOMAS AND KATHERINE D. ATKINS,)
)
Plaintiffs,) No. 000949E
)
v.)
)
DEPARTMENT OF REVENUE,)
STATE OF OREGON,)
)
Defendant.) **DECISION AND JUDGMENT**

This matter is before the court on the agreement of the parties. On July 25, 2000, plaintiffs filed their Complaint challenging defendant's Notice of Return Adjustment for the 1999 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 that, for 1999, defendant shall revise its Notice of Return Adjustment, dated 5/9/00, to reflect a refund due of \$2,000 (representing the \$1,225 requested on the return plus an additional payment of \$775 which was received by defendant on 9/16/99) with statutory interest. Defendant shall apply \$1,225 of the refund to plaintiffs' 2000 estimated tax account as requested on the return.

Dated this ____ day of September, 2000.

COYREEN R. WEIDNER
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON SEPTEMBER 6, 2000. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 6, 2000.