## IN THE MAGISTRATE DIVISION

## OF THE OREGON TAX COURT

## Small Claims

Income Tax

WAYNE F. FREEDMAN (Deceased),	)
Plaintiff,	) ) No. 001014C
V.	
DEPARTMENT OF REVENUE, STATE OF OREGON,	
Defendant.	) DECISION AND JUDGMENT

This matter is before the court on the agreement of the parties. On August 24, 2000, plaintiff's representative filed a Complaint challenging defendant's Notice of Tax Assessment for the 1999 tax year. After reviewing plaintiff's appeal defendant agrees to provide plaintiff 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:

For 1999, defendant shall revise its Notice of Tax Assessment, dated

August 17, 2000, to waive the penalty and interest due to good and sufficient cause.

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

DAN ROBINSON MAGISTRATE

## THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON OCTOBER 2, 2000. THE COURT FILED THIS DOCUMENT ON OCTOBER 2, 2000.

DECISION AND JUDGMENT