

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Small Claims

Income Tax

BOB GRIJALVA REAL ESTATE, INC.,)	
)	
Plaintiff,)	No. 001015B
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION AND JUDGMENT

Plaintiff appealed defendant's Notice of Tax Assessment for the 1999 tax year.

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:

Plaintiff has a valid S corporation election on file with the IRS and should be reinstated as an S corporation. The \$10 payment made with the filing of the original return will be considered as full payment of plaintiff's 1999 S Corporation Excise Tax Return.

Dated this ____ day of September, 2000.

JEFF MATTSON
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON
SEPTEMBER 20, 2000. THE COURT FILED THIS DOCUMENT ON SEPTEMBER
20, 2000.**