

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT
Small Claims
Income Tax

MARK BEACH and KATHLEEN RYAN,)
)
 Plaintiffs,) No. 001047C
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendant.) **DECISION AND JUDGMENT**

Plaintiffs' Complaint challenged certain adjustments by defendant to their 1998 and 1999 returns. Defendant's Answer expressed partial agreement with plaintiffs' position. Adjustments were proposed. Plaintiffs agree with defendant's proposed adjustments. There is no matter remaining in dispute. After a full review and the court being fully advised, now, therefore,

IT IS HEREBY ADJUDGED AND DECREED as follows:

The tax for 1998 of \$1,350 is cancelled and a *refund* of \$1,352.48 is allowed.

The tax for 1999 is cancelled in full. No refund is due since no payments have been made.

Penalties and interest to be adjusted accordingly.

Dated this ____ day of November, 2000.

DAN ROBINSON
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON
DECISION AND JUDGMENT**

NOVEMBER 15, 2000. THE COURT FILED THIS DOCUMENT ON NOVEMBER 15, 2000.