

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

KENNY A. FLOOD,)
)
 Plaintiff,) No. 001124B
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendant.) **DECISION AND JUDGMENT**

This matter is before the court upon the agreement of the parties. On October 30, 2000, plaintiff filed his Complaint challenging defendant's personal income tax assessments for the 1994 and 1995 tax years. In the course of the appeal, plaintiff filed amended returns. Defendant has reviewed the amended returns and agrees to revise its assessments accordingly. Because the parties are in agreement, the case is ready for judgment. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED as follows:

For 1994, defendant shall revise its assessment notice, dated October 20, 2000, to reflect a tax-to-pay of \$146. Penalty and interest shall be adjusted accordingly.

For 1995, defendant shall cancel its assessment notice dated October 20, 2000.

The refund is denied under ORS 314.415.

Dated this ____ day of January, 2001.

JEFF MATTSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON JANUARY

DECISION AND JUDGMENT

30, 2001. THE COURT FILED THIS DOCUMENT ON JANUARY 30, 2001.