

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

KIMBERLY J. HOBBS,)
)
 Plaintiff,) No. 001143B
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendant.) **DECISION AND JUDGMENT**

This matter is before the court upon the agreement of the parties. On November 7, 2000, plaintiff filed her Complaint challenging defendant's personal income tax assessment for the 1991 tax year. In the course of the appeal, plaintiff filed her return. Defendant has reviewed the return and agrees to revise its assessment accordingly. Because the parties are in agreement, the case is ready for judgment. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED as follows:

For 1991, defendant shall cancel its assessment notice, dated October 2, 2000. The refund of withholdings can not be issued since the return was not received within three years of the due date. The payment of \$173 will be refunded to the plaintiff.

Dated this ____ day of January, 2001.

JEFF MATTSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON JANUARY 30, 2001. THE COURT FILED THIS DOCUMENT ON JANUARY 30, 2001.