

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

EARL AND LENORE NELSON,)
)
 Plaintiffs,) No. 001174D
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendant.) **DECISION AND JUDGMENT**

This matter is before the court upon the written agreement of the parties. On November 22, 2000, plaintiffs filed their Complaint challenging defendant's personal income tax assessment for the 1999 tax year. In the course of the appeal, plaintiffs filed their amended return. Defendant has reviewed the amended 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 1999, defendant shall revise its assessment notice, dated September 27, 2000, in accordance with plaintiff's amended income tax return. Penalty and interest shall be adjusted accordingly.

Dated this ____ day of February, 2001.

JILL A. TANNER
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON

FEBRUARY 23, 2001. THE COURT FILED THIS DOCUMENT ON FEBRUARY 23, 2001.