

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

NICHOLAS M. MANCUSO,)	
)	
Plaintiff,)	No. 001202C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	DECISION AND JUDGMENT
Defendant.)	OF STIPULATION

This matter is before the court upon the oral stipulation of the parties based on plaintiff's statements at the January 30, 2001, case management hearing that he agreed with the adjustment defendant made to his 1999 state tax return. Because the parties are in agreement, the case is ready for judgment. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED that defendant's Notice of Refund Allocation, issued September 27, 2000, is upheld, resulting in a refund of \$13.00.

Dated this ____ day of February, 2001.

DAN ROBINSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON FEBRUARY 6, 2001. THE COURT FILED THIS DOCUMENT ON FEBRUARY 6, 2001.