

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

MICHEAL KENT HECKMAN,)	
)	
Plaintiff,)	No. 010069F
)	
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 made at the status conference held on August 14, 2001. Because the parties are in agreement, the case is ready for judgment. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED as follows:

For 1997 and 1998, defendant shall cancel its Notices of Deficiency dated October 30, 2000. For 1999, defendant shall issue to plaintiff a refund of \$606 with statutory interest, if any.

Penalties and interest to be adjusted accordingly.

Dated this ____ day of August, 2001.

SALLY L. KIMSEY
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON
AUGUST 16, 2001. THE COURT FILED THIS DOCUMENT ON AUGUST 16, 2001.**