

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

KATE MORGAN,	)	
	)	
Plaintiff,	)	No. 010116E
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	<b>DECISION AND JUDGMENT</b>
Defendant.	)	<b>OF STIPULATION</b>

This matter is before the court upon the oral stipulation of the parties made at the case management conference on April 18, 2001. Because the parties are in agreement, the case is ready for judgment. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED that, for 1999, defendant shall revise its assessment notice, dated August 10, 2000, to reflect interest on the underpayment of estimated tax of \$42.

Dated this \_\_\_\_ day of April, 2001.

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COYREEN R. WEIDNER  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON  
APRIL 20, 2001. THE COURT FILED THIS DOCUMENT ON APRIL 20, 2001.**