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

ALAN R. AND JEANNE A. MELLOTT,	)	
	)	
Plaintiffs,	)	No. 010118F
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	
Defendant.	)	**DECISION AND JUDGMENT**

This matter is before the court on the agreement of the parties. On February 5, 2001, plaintiffs filed their Complaint challenging defendant's Refund Adjustment Notice for the 1997 tax year. After reviewing plaintiffs' appeal defendant agrees to provide plaintiffs with the relief requested. Because the parties are in agreement, the case is ready for judgment. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED as follows:

For 1997, defendant shall revise its Refund Adjustment Notice, dated January 30, 2001, to reflect a refund due of $360 with statutory interest.

Dated this ____ day of May, 2001.

_____
SALLY L. KIMSEY
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON MAY 9, 2001. THE COURT FILED THIS DOCUMENT ON MAY 9, 2001.