

IN THE MAGISTRATE DIVISION  
OF THE OREGON TAX COURT  
Income Tax

RICHARD LEE HOGATE,	)	
	)	
Plaintiff,	)	No. 010841D
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	
Defendant.	)	<b>DECISION</b>

A Complaint was filed in this matter and was served on defendant. Defendant's Answer was filed on July 5, 2001, and defendant is in agreement with the relief requested. There is no matter remaining in dispute. After a full review and the court being fully advised, now, therefore,

IT IS THE DECISION OF THE COURT that defendant has waived the penalty for tax year 2000.

FURTHER IT IS THE DECISION OF THE COURT that defendant has adjusted plaintiff's tax year 2000 tax liability account to permit an automatic payment through an offset of pending federal pension refunds to be issued in the future.

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

---

JILL A. TANNER  
MAGISTRATE

**IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97301-2563. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60 DAYS AFTER THE DATE OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.**

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON JULY 19, 2001. THE COURT FILED THIS DOCUMENT ON JULY 19, 2001.**