

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

HARLAN N. AND GRACE FOSS,)
)
 Plaintiffs,) No. 010879D
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendant.) **DECISION AND JUDGMENT**

This matter is before the court upon the agreement of the parties. On June 22, 2001, plaintiffs filed their Complaint challenging defendant's personal income tax assessment for the 1999 tax year. Defendant filed its Answer on July 17, 2001, and agrees to revise its assessment accordingly. Because the parties are in agreement, the case is ready for judgment. Now, therefore;

IT IS HEREBY ADJUDGED AND DECREED as follows:

For tax year 1999, defendant shall revise its Notice of Deficiency, dated July 25, 2000, to reflect the tax assessed of \$718 to be canceled in full. Plaintiffs' withholdings of \$384 and payment of \$344 will be refunded unless they have any outstanding amounts owing the state of Oregon. Penalty and interest shall be adjusted accordingly. Dated this ____ day of July, 2001.

JILL A. TANNER
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON JULY 31, 2001. THE COURT FILED THIS DOCUMENT ON JULY 31, 2001.