

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

JOHN V. OLSON and PHAGA NMI OLSON,)
)
 Plaintiffs,) No. 011130D
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendant.) **DECISION AND JUDGMENT**

This matter is before the court upon the agreement of the parties. On October 31, 2001, Plaintiffs filed their Complaint challenging Defendant's personal income tax assessment for underpayment of estimated income taxes for the 2000 tax year. In the course of the appeal, on March 22, 2002, Plaintiffs filed a revised Form 10, Underpayment of 2000 Oregon Estimated Tax with the Annualized Income Worksheet (Form 10). Defendant has reviewed the revised Form 10 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:

Plaintiffs' interest due for underpayment of estimated income tax for tax year 2000 was \$30.40. For tax year 2000, Defendant shall revise its assessment notice, dated April 19, 2001, to reflect the interest on the underpayment of estimated tax of \$30.40 in accordance with Plaintiffs' revised Form 10.

Dated this ____ day of April, 2002.

JILL A. TANNER
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON APRIL 15, 2002. THE COURT FILED THIS DOCUMENT ON APRIL 15, 2002.