

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

WILMA F. LITTLER,)
)
 Plaintiff,) No. 011175D
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendant.) **DECISION AND JUDGMENT**

This matter is before the court upon the agreement of the parties. On November 22, 2001, Plaintiff filed her Complaint challenging Defendant's Notice of Refund Adjustment for the 2000 tax year. In the course of the appeal, Plaintiff provided Defendant with a copy of her "Summary of Assistance." (Def's Ex A.) Using this additional information, Defendant concluded that 23 percent of the amount of assistance must be included in Plaintiff's taxable income for her Oregon Elderly Rental Assistance Return. (Def's Ex B.) Defendant revised 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 2000, Defendant shall cancel its Notice of Refund Adjustment, dated November 7, 2001, and issue or otherwise credit to Plaintiff a refund of \$440.32 with statutory interest, if any.

IT IS FURTHER ADJUDGED AND DECREED that this appeal is reactivated.

Dated this ____ day of March, 2002.

JILL A. TANNER
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON MARCH 11, 2002. THE COURT FILED THIS DOCUMENT ON MARCH 11, 2002.