

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

MARTIN E. FREY and SHONDA A. VAN LUIK,)	
)	
)	
Plaintiffs,)	No. 011179B
)	
v.)	
)	
DEPARTMENT OF REVENUE, STATE OF OREGON,)	
)	
Defendant.)	DECISION AND STIPULATED JUDGMENT

A case management conference was held on February 1, 2002. Mr. Frey requested that his Complaint be amended to include both the 1998 and 1999 tax years; this was acceptable to Defendant. The court concurs.

Defendant issued assessments for 1998 and 1999. Plaintiffs later provided additional information.

Based on the evidence, Defendant's representative recommended that the 1998 and 1999 assessments be canceled. This is what Plaintiffs have requested; no further issues remain in dispute. After full review, the court agrees.

IT IS HEREBY ADJUDGED AND DECREED that the tax assessments be canceled for the 1998 and 1999 tax years.

Dated this ____ day of February, 2002.

JEFF MATTSON
MAGISTRATE

FEBRUARY 28, 2002. THE COURT FILED THIS DOCUMENT ON FEBRUARY 28, 2002.