

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

DENNIS CHRISTOFFERSON,)	
)	
Plaintiff,)	No. 011255F
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION

This matter is before the court upon the agreement of the parties. On December 24, 2001, Plaintiff filed his Complaint challenging Defendant's personal income tax assessments for the 1995, 1997 and 1998 tax years. In the course of the appeal, Plaintiff filed his returns. Defendant has reviewed the returns and agrees to revise its assessments accordingly. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT as follows:

For tax year 1995, Defendant shall revise its assessment notice, dated October 23, 2001, to reflect a tax due of \$902 plus penalty and interest. Penalty (50%) and interest shall be adjusted accordingly.

For tax year 1997, Defendant shall revise its assessment notice, dated October 23, 2001, to reflect a tax due of \$704 plus penalty and interest. Penalty (50%) and interest shall be adjusted accordingly.

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For tax year 1998, Defendant shall revise its assessment notice, dated October 23, 2001, to reflect a tax due of \$176 plus penalty and interest. Penalty (50%) and interest shall be adjusted accordingly.

Dated this _____ day of April, 2002.

SALLY L. KIMSEY
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 SALLY L. KIMSEY ON APRIL 25, 2002. THE COURT FILED THIS DOCUMENT ON APRIL 25, 2002.