

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

GENE A. SWAN and PAULA M. SWAN,)
)
 Plaintiffs,) No. 020024B
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendant.) **DECISION AND JUDGMENT**

A case management conference was held on March 12, 2002. Laurie Fery represented Defendant. Plaintiffs did not answer the telephone at the time scheduled for the conference.

Subsequently, Plaintiffs were given an opportunity to respond in writing to Defendant's recommendations.

Plaintiffs' 1997 Oregon tax return was received on April 17, 2001. Defendant now proposes to issue a \$1,784.28 refund for that year. That recommendation was stated in the Answer filed by Defendant on February 7, 2002, reaffirmed in the conference on March 12, 2002, and cited in the Magistrate's letter March 12, 2002.

After considering the record, the court finds that the refund shall issue as proposed by Defendant. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that Plaintiffs shall be issued a \$1,784.28 refund for the 1997 tax year.

Dated this ____ day of April, 2002.

JEFF MATTSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON APRIL 26, 2002. THE COURT FILED THIS DOCUMENT ON APRIL 26, 2002.