

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

MICHAEL S. MAES and KAREN L. MAES, )  
 )  
 Plaintiffs, ) No. 020031D  
 )  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 STATE OF OREGON, )  
 )  
 Defendant. ) **DECISION AND JUDGMENT**

This matter is before the court upon the agreement of the parties. On January 16, 2002, Plaintiffs filed their Complaint challenging Defendant's personal income tax assessment for the 1998 tax year. In the course of the appeal, Defendant agreed that Plaintiffs should be allowed withholdings from R & M Foods. Defendant agreed 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:

For tax year 1998, Defendant shall revise its assessment notice to reflect a tax-to-pay of \$381.87. Penalty and interest shall be adjusted accordingly.

Dated this \_\_\_\_ day of February, 2002.

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JILL A. TANNER  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON  
FEBRUARY 27, 2002. THE COURT FILED THIS DOCUMENT ON FEBRUARY 27,  
2002.**