

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

XIANGQIAN XU and YI LIANG,)	
)	
Plaintiffs,)	No. 020063C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	DECISION AND JUDGMENT
Defendant.)	OF STIPULATION

This matter is before the court upon the oral agreement of the parties, expressed to the court during the April 9, 2002, case management conference. The parties agree that, after certain adjustments are made to Plaintiffs' return for 2000, Plaintiffs' refund should be reduced to \$280. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that Plaintiffs' refund shall be reduced to \$280 for tax year 2000. Penalty and interest shall be adjusted accordingly.

Dated this ____ day of April, 2002.

DAN ROBINSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON APRIL 24, 2002. THE COURT FILED THIS DOCUMENT ON APRIL 24, 2002.