

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
IncomeTax

MICHAEL D. WOLF and LISSA L. WOLF,)
)
 Plaintiffs,) No. 020079B
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendant.) **DECISION AND JUDGMENT**

Plaintiffs appealed Defendant's Notice of Refund Denial for the 1997 tax year.

Defendant agrees to reduce Plaintiffs' tax based on the amended return.

Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED as follows:

Plaintiffs' tax will be reduced to \$10,033. Penalty and interest will be adjusted accordingly.

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.