IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

KEN L. KNIGHT and ANGELA D. KNIGHT,	)	
	)	
Plaintiffs,	)	No. 020098E
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	
Defendant.	)	**DECISION AND JUDGMENT**

This matter is before the court on the agreement of the parties. On February 21, 2002, Plaintiffs filed their Complaint claiming they owed the state of Oregon no tax for the 1998, 1999, and 2000 tax years. After reviewing Plaintiffs' appeal, Defendant agrees to provide Plaintiffs with the relief requested. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that for tax years 1998, 1999, and 2000, Plaintiffs owed the state of Oregon no tax. Defendant shall cancel any outstanding liability that remains for the years and refund the tax paid on the accounts, if any, with statutory interest.

Dated this ____ day of April, 2002.

_____
COYREEN R. WEIDNER
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON APRIL 19, 2002. THE COURT FILED THIS DOCUMENT ON APRIL 19, 2002.