

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

MIGUEL LOPEZ,)
)
 Plaintiff,) No. 020120F
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendant.) **DECISION AND JUDGMENT**

This matter is before the court upon the agreement of the parties. On February 26, 2002, Plaintiff filed his Complaint challenging Defendant's personal income tax assessment for the 1998 tax year. In the course of the appeal, Plaintiff filed additional information. Defendant has reviewed the information and agrees 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 cancel its assessment notice, dated November 29, 2001, and issue or otherwise credit to Plaintiff a refund of \$50 with statutory interest, if any.

Dated this ____ day of April, 2002.

SALLY L. KIMSEY
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON APRIL 25, 2002. THE COURT FILED THIS DOCUMENT ON APRIL 25, 2002.