

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

PAPA MURPHY'S OF OREGON, LLC,)	
)	
Plaintiff,)	
)	No. 020981C
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION AND JUDGMENT

Plaintiff appealed Defendant's assessment of a penalty for untimely payment of withholding taxes for the first quarter of tax year 2002. Defendant in its Answer indicated Plaintiff qualified for waiver and that the penalty should be abated. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that the relief requested by Plaintiff is granted and the penalty imposed by Defendant shall be abated.

Dated this ____ day of December, 2002.

DAN ROBINSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON DECEMBER 12, 2002. THE COURT FILED THIS DOCUMENT ON DECEMBER 12, 2002.