

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

ELVIN M. BUTLER SR.,	)	
	)	
Plaintiff,	)	No. 020999D
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT OF STIPULATION</b>

This matter is before the court upon the written stipulation of the parties filed on November 21, 2002.

IT IS HEREBY ADJUDGED AND DECREED that Defendant will cancel the Notice of Tax Assessment, dated July 16, 2002, issued to Plaintiff for tax year 2001.

Dated this \_\_\_\_ day of December, 2002.

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JILL A. TANNER  
PRESIDING MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON DECEMBER 4, 2002. THE COURT FILED THIS DOCUMENT ON DECEMBER 4, 2002.**