

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

CRYSTAL HERBERHOLZ and CRH)	
GREETINGS,)	
)	
Plaintiffs,)	No. 021041F
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION AND JUDGMENT OF DISMISSAL

This matter is before the court on Defendant's motion to dismiss, filed with its Answer on August 22, 2002, requesting that the Complaint be dismissed. The court discussed Defendant's motion at the case management conference held on October 8, 2002. Crystal Herberholz appeared for Plaintiffs; Laurie Fery appeared for Defendant.

Plaintiffs appeal self-assessed tax liability for tax years 2000 and 2001. The taxes owing have not yet been paid. Ms. Herberholz agrees with the tax liability, she simply does not have the money to pay at this time. Ms. Fery gave Ms. Herberholz the name and telephone number of the revenue agent responsible for Plaintiffs' case. Ms. Herberholz hopes to work out a payment plan. Because Plaintiffs' returns were self-assessed, there are no issues to appeal. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that this matter be dismissed.

Dated this ____ day of October, 2002.

SALLY L. KIMSEY
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON
OCTOBER 15, 2002. THE COURT FILED THIS DOCUMENT ON OCTOBER 15,
2002.**