

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

JUDY D. MARTINEZ,)	
)	
Plaintiff,)	No. 021057B
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION AND JUDGMENT OF STIPULATION

This matter is before the court upon the written stipulation of the parties filed October 24, 2002. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that for tax year 2001, Defendant shall revise its assessment notice, dated July 25, 2002, to reflect the following:

1. Wages from Safeway of \$4,858 are subject to tax.
2. Interest income of \$14 is subject to tax.
3. Income in the total amount of \$7,245 is not subject to tax. This is the amount of money from the tribe while living on Indian country.
4. Income from Safeway retirement of \$486 is subject to tax. This is income earned while living off of Indian country. ORS 316.777.

Defendant will abate \$684 of tax upon receiving this judgment. Penalty and interest shall be adjusted accordingly.

Dated this ____ day of November, 2002.

JEFF MATTSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON

NOVEMBER 21, 2002. THE COURT FILED THIS DOCUMENT ON NOVEMBER 21, 2002.