

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

MIGUEL A. CASTILLO and MARIA GUERRERO,	)	
	)	
Plaintiffs,	)	No. 021090E
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE, STATE OF OREGON,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT OF STIPULATION</b>

This matter is before the court upon the oral stipulation of the parties made during the case management conference on October 30, 2002. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that Defendant shall adjust Plaintiffs' 2001 account to show Plaintiffs were entitled to a refund of \$1,925. Defendant has already refunded to Plaintiffs \$197. As a result, Defendant shall refund or otherwise credit to Plaintiffs the remaining \$1,728.

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

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COYREEN R. WEIDNER  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON NOVEMBER 7, 2002. THE COURT FILED THIS DOCUMENT ON NOVEMBER 7, 2002.**