

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

JOHN L. RHODES and CHERYL J. RHODES,)	
)	
)	
Plaintiffs,)	No. 021120D
)	
v.)	
)	
DEPARTMENT OF REVENUE, STATE OF OREGON,)	
)	
Defendant.)	DECISION AND JUDGMENT OF STIPULATION

This matter is before the court upon the written agreement of the parties as acknowledged in writing by each party. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED as follows:

For tax year 2001, Defendant shall revise its Notice of Refund Allocation, dated May 14, 2002, and issue or otherwise credit to Plaintiffs a refund of \$416 with statutory interest, if any.

Dated this ____ day of October, 2002.

JILL A. TANNER
PRESIDING MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON OCTOBER 30, 2002. THE COURT FILED THIS DOCUMENT ON OCTOBER 30, 2002.

