

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

MICHAEL E. SCHAEFFER,)
)
 Plaintiff,) No. 021133A
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendant.) **DECISION AND JUDGMENT**

The issue in this case is as to interest due on an underpayment of estimated tax for the 2001 tax year. On December 6, 2002, the Department of Revenue filed with this court a Form 10 in which Mr. Schaeffer detailed his required annual payment and amount of underpayment, arriving at the conclusion that total interest due came to \$158. The agency stated that it accepted this result.

With this consensus there is no longer a controversy for the court to decide. The court will ratify the agreement of the parties. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED as follows:

For tax year 2001, the Department of Revenue shall revise its assessment to reflect \$158 in interest due for underpayment of estimated tax.

Dated this ____ day of December, 2002.

SCOT A. SIDERAS
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON
DECEMBER 31, 2002. THE COURT FILED THIS DOCUMENT ON DECEMBER 31,
2002.**