

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

PAUL E. RUSSELL and JO A. JAQUES, )  
 )  
 Plaintiffs, ) No. 021193B  
 )  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 STATE OF OREGON, )  
 )  
 Defendant. ) **DECISION AND JUDGMENT**

This matter is before the court on the agreement of the parties. On October 18, 2002, Plaintiffs filed their Complaint challenging Defendant's Notice of Deficiency for the 2001 tax year. After reviewing Plaintiffs' appeal Defendant agrees to provide Plaintiffs with the relief requested. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that the parties agree and the case is dismissed as moot.

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

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JEFF MATTSON  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON NOVEMBER 26, 2002. THE COURT FILED THIS DOCUMENT ON NOVEMBER 26, 2002.**