IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

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| GUY CODDINGTON and BONNIE CODDINGTON, | ) | |
| Plaintiffs, | ) | No. 021201C |
| v. | ) | |
| DEPARTMENT OF REVENUE, STATE OF OREGON, | ) | |
| Defendant. | ) | **DECISION AND JUDGMENT** |

This matter is before the court on the agreement of the parties that Plaintiffs are entitled to claim Oregon taxes withheld as an itemized deduction, Plaintiffs having failed to do so on their original Schedule A for the 2001 tax year return. Accordingly, Defendant has agreed to cancel the additional tax due of $252. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that Plaintiffs' requested relief for 2001 is granted and Defendant will cancel the tax.

Dated this _____ day of December, 2002.

_____
DAN ROBINSON
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON DECEMBER 27, 2002. THE COURT FILED THIS DOCUMENT ON DECEMBER 27, 2002.**