

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

ANTHONY L. VAN PELT JR. and ONAWA L. )  
VAN PELT, )  
 )  
Plaintiffs, ) TC-MD 021224C  
 )  
v. )  
 )  
DEPARTMENT OF REVENUE, )  
STATE OF OREGON, )  
 )  
Defendant. ) **DECISION AND JUDGMENT**

This matter is before the court upon the agreement of the parties. On November 4, 2002, Plaintiffs filed their Complaint challenging Defendant's personal income tax assessment for the 2001 tax year. In the course of the appeal, Plaintiffs filed additional information requested by Defendant. Defendant reviewed the information and agreed to revise its assessment by abating \$1,454 of the tax, leaving a balance of \$2,030 plus penalties and interest. Because Plaintiffs are in agreement with the partial abatement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED AND DECREED as follows:

For tax year 2001, Defendant shall revise its assessment notice, dated September 24, 2002, to reflect a tax-to-pay of \$2,030. Penalty and interest shall be adjusted accordingly.

Dated this \_\_\_\_ day of May, 2003.

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DAN ROBINSON  
MAGISTRATE

**2003. THE COURT FILED THIS DOCUMENT ON MAY 7, 2003.**