

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

BRENT A. BENTLEY and JANICE R. BENTLEY,)
)
)
Plaintiffs,) TC-MD 021247C
)
v.)
)
DEPARTMENT OF REVENUE,)
STATE OF OREGON,)
)
Defendant.) **DECISION**

This matter is before the court on the agreement of the parties, conveyed to the court during the June 3, 2003, pre-trial conference, to set the amount of tax and penalty to be paid. The settlement follows a protracted disagreement concerning Defendant's adjustments to Plaintiffs' 1996 return and encompasses concessions by both parties. Plaintiffs continue to disagree with the adjustments to the return but lack the records to prove their position and, due to ill health, Plaintiffs wish to end the matter based on the figures set out below. Accordingly, the trial set for July 3, 2003, is cancelled and the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT, based on the parties agreement to resolve the dispute, that Plaintiffs' liability for tax year 1996 is \$2,597 in tax, plus a penalty of \$303.50, plus statutory interest.

Dated this ____ day of June, 2003.

DAN ROBINSON
MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97301-2563. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60

DAYS AFTER THE DATE OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON JUNE 18, 2003. THE COURT FILED THIS DOCUMENT ON JUNE 18, 2003.