

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

THOMAS D. RICE and DENISE D. RICE,)
)
 Plaintiff,) TC-MD 021276F
)
 v.)
)
DEPARTMENT OF REVENUE,)
STATE OF OREGON,)
)
 Defendant.) **DECISION AND JUDGMENT**

This matter is before the court on the agreement of the parties. On December 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 ADJUDGED AND DECREED as follows:

For tax year 2001, Defendant shall revise its Notice of Deficiency, dated July 16, 2002, to reflect a tax due of \$357.00 plus statutory interest.

Dated this ____ day of March, 2003.

SALLY L. KIMSEY
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON MARCH 13, 2003. THE COURT FILED THIS DOCUMENT ON MARCH 13, 2003.