

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

JACK O. REAVIS and PATRICIA A. REAVIS,	)	
	)	
Plaintiffs,	)	
	)	No. 021296D
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	
Defendant.	)	
	)	<b>DECISION AND JUDGMENT</b>

This matter is before the court upon the agreement of the parties. In response to Plaintiffs' Complaint filed December 24, 2002, Defendant filed its Answer on January 10, 2003. In its Answer, Defendant agreed to cancel its Notice of Deficiency, dated September 27, 2002. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED as follows:

For tax year 2000, Defendant shall cancel its Notice of Deficiency, dated September 27, 2002.

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