

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

CHARLES E. LOW and PRISCILLA M. LOW,)	
)	
Plaintiffs,)	
)	TC-MD 021312F
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION AND JUDGMENT OF DISMISSAL

This matter is before the court on Plaintiffs' oral motion to dismiss, made at the case management conference on February 25, 2003. After considering Plaintiffs' motion, the court finds the case should be dismissed. Now, therefore,

IT IS HEREBY ADJUDGED AND DECREED that this matter be dismissed.

Dated this ____ day of March, 2003.

SALLY L. KIMSEY
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON MARCH 18, 2003. THE COURT FILED THIS DOCUMENT ON MARCH 18, 2003.