

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

DAVID I. CAPLAN and PAULA T. CAPLAN, )  
 )  
 Plaintiffs, ) TC-MD 030030F  
 )  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 STATE OF OREGON, )  
 ) **DECISION AND JUDGMENT**  
 Defendant. ) **OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed May 8, 2003. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED AND DECREED as follows:

For tax year 1999, Defendant shall revise its Notice of Deficiency, dated August 20, 2002, to reflect a change in Plaintiffs' Oregon tax liability to \$1,584.00. Penalty and interest shall be adjusted accordingly.

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

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SALLY L. KIMSEY  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY  
ON MAY 29, 2003. THE COURT FILED THIS DOCUMENT ON MAY 29, 2003.**

