

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

B. WAYNE WILHELMSSEN and JANICE S.)
WILHELMSSEN,)
)
Plaintiffs,) TC-MD 030035F
)
v.)
)
DEPARTMENT OF REVENUE,)
STATE OF OREGON,)
)
Defendant.) **DECISION AND JUDGMENT**

This matter is before the court on the agreement of the parties. On January 27, 2003, Plaintiffs filed their Complaint challenging Defendant's Notice of Deficiency for the 1997 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 1997, Defendant shall cancel its Notice of Deficiency, dated April 4, 2001.

Dated this ____ day of April, 2003.

SALLY L. KIMSEY
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON APRIL 2, 2003. THE COURT FILED THIS DOCUMENT ON APRIL 2, 2003.