

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

CHA T NGUYEN, )  
 )  
 Plaintiff, ) TC-MD 030072D  
 )  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 STATE OF OREGON, )  
 )  
 Defendant. ) **DECISION AND JUDGMENT**

This matter is before the court upon the agreement of the parties.

On March 31, 2003, Defendant filed its Answer stating it is in agreement with Plaintiff's requested relief. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED AND DECREED that Plaintiff will be allowed an Elderly Rental Assistance (ERA) Refund for tax year 2001 which will be processed in November 2003 with the ERA Refunds for tax year 2002.

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

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JILL A. TANNER  
PRESIDING MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON  
APRIL 16, 2003. THE COURT FILED THIS DOCUMENT ON APRIL 16, 2003.**