

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

MARK FLOWERS and ANITA FLOWERS,	)	
	)	
Plaintiffs,	)	TC-MD 030084F
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT</b>

This matter is before the court on the agreement of the parties. On February 28, 2003, Plaintiffs filed their Complaint challenging Defendant's refund adjustment notice for the 2001 tax year. After reviewing Plaintiffs' appeal Defendant agrees to provide Plaintiffs with \$100 of the \$115 requested. Plaintiffs agreed. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED AND DECREED as follows:

For tax year 2001, Defendant shall revise its refund adjustment notice, dated March 28, 2003, to reflect a refund due of \$100 with statutory interest.

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

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SALLY L. KIMSEY  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON  
JULY 21, 2003. THE COURT FILED THIS DOCUMENT ON JULY 21, 2003.**