

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

MICHAEL W. PRIM,)
)
 Plaintiff,) TC-MD 030095F
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendant.) **DECISION AND JUDGMENT**

This matter is before the court on the agreement of the parties. On February 24, 2003, Plaintiff filed his Complaint challenging Defendant's Notice of Tax Assessment for the 1998 and 1999 tax years. After reviewing Plaintiff's appeal Defendant agrees to provide Plaintiff 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 years 1998 and 1999, Defendant shall revise its Notice of Tax Assessment, dated November 26, 2002, to reflect a refund due for tax year 1999 with statutory interest.

Dated this ____ day of April, 2003.

SALLY L. KIMSEY
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON
APRIL 23, 2003. THE COURT FILED THIS DOCUMENT ON APRIL 23, 2003.**