

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

VALORIS W. HERMANN,)
)
 Plaintiff,) TC-MD 030098D
)
 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 19, 2003, Defendant filed its Answer stating it is in agreement with Plaintiff's requested relief. In its Answer, Defendant wrote that based on the information provided in Plaintiff's Complaint, "plaintiff is eligible to claim the head-of-household filing status" for tax year 1999. In addition, Defendant apologized for the "negative response" Plaintiff "received from the Department of Revenue."

Plaintiff's requested relief included a request for a refund of the \$10.00 court filing fee. After receiving Defendant's Answer and in response to an inquiry from Ms. Marilyn Graffenberger, a member of the court operations' staff, Plaintiff agreed to withdraw her request for a filing fee refund. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED AND DECREED that the Plaintiff qualifies as head-of-household for tax year 1999.

Dated this ____ day of April, 2003.

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.