

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

DANIEL WOLTMAN,)	
)	
Plaintiff,)	TC-MD 030770A
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION AND JUDGMENT OF STIPULATION

This matter is before the court upon the oral stipulation of the parties made during the case management conference August 12, 2003. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED AND DECREED that Defendant agrees Plaintiff qualifies under the Amtrak Act. Because Plaintiff has no Oregon tax liability, the matter of the federal returns is moot. Plaintiff's appeal as to tax years 2001 and 2002 is granted.

Dated this ____ day of August, 2003.

SCOT A. SIDERAS
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON AUGUST 22, 2003. THE COURT FILED THIS DOCUMENT ON AUGUST 22, 2003.