

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

GREGORY A. ROSE,)
)
 Plaintiff,) TC-MD 030854C
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendant.) **DECISION AND JUDGMENT**

Plaintiff appeals Defendant's Notice of Determination and Assessment for the 1997 tax year.

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:

The parties agree that Plaintiff should not be held liable as an officer of Rise Inc., because that business is closed and there are no longer any issues regarding that business and unpaid withholding taxes. Defendant's assessment notice dated March 14, 2003, is canceled.

Dated this ____ day of September, 2003.

DAN ROBINSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON SEPTEMBER 29, 2003. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 29, 2003.