

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

JOHN ALLEN MCNAIR and MARIANNE)
MCKEAN MCNAIR,)
)
Plaintiffs,) TC-MD 030866C
)
v.)
)
DEPARTMENT OF REVENUE,)
STATE OF OREGON,)
)
Defendant.) **DECISION AND JUDGMENT**

This matter is before the court on the agreement of the parties, as set forth in the pleadings. Plaintiffs appealed the imposition of interest for underpayment of estimated taxes for tax year 2002 and Defendant, in its Answer, agreed to abate the interest because Plaintiffs were part-year residents.

The court has reviewed the matter and accepts the parties' agreement. Because there are no remaining issues for the court to resolve, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED AND DECREED that Defendant shall abate the interest of \$55.82 imposed in its June 20, 2003, Notice of Proposed Adjustment and/or Distribution.

Penalties and interest to be adjusted accordingly.

Dated this ____ day of September, 2003.

DAN ROBINSON
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON
SEPTEMBER 30, 2003. THE COURT FILED THIS DOCUMENT ON SEPTEMBER
30, 2003.**