IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

JOHN O. RATLIFF, JR. and SHIRLEY F. RATLIFF,	)	
Plaintiffs,	)	TC-MD 030884A
v.	)	
DEPARTMENT OF REVENUE, STATE OF OREGON,	)	
Defendant.	)	**DECISION AND JUDGMENT**

Plaintiffs appeal Defendant's Notice of Refund Allocation for the 2002 tax year.

Defendant agrees to provide Plaintiffs with the relief requested. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED AND DECREED that Defendant shall issue a refund to Plaintiffs in the amount of $1,449.

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.