IN THE OREGON TAX COURT MAGISTRATE DIVISION Small Claims Income Tax

DAVID C. ROOT and DONNA L. ROOT,)
Plaintiffs,) TC-MD 030955E
V.)
DEPARTMENT OF REVENUE, STATE OF OREGON,)))
Defendant.	DECISION AND JUDGMENT

This matter is before the court on the agreement of the parties. On August 25, 2003, Plaintiffs filed their Complaint challenging Defendant's adjustment of their claimed refund for the 2002 tax year. After reviewing Plaintiffs' appeal, 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, for tax year 2002, Defendant shall revise Plaintiffs' account to reflect an additional refund due of \$90 with statutory interest.

COYREEN R. WEIDNER MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON SEPTEMBER 23, 2003. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 23, 2003.

Dated this ____ day of September, 2003.