

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

RICKY LONGNECKER and DEBRA LONGNECKER,)	
)	
Plaintiffs,)	TC-MD 030971F
)	
v.)	
)	
DEPARTMENT OF REVENUE, STATE OF OREGON,)	
)	
Defendant.)	DECISION AND JUDGMENT

This matter is before the court on the agreement of the parties. On September 4, 2003, Plaintiffs filed their Complaint challenging Defendant's Notice of Proposed Adjustment and/or Distribution 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 as follows:

For tax year 2002, Defendant shall revise its Notice of Proposed Adjustment and/or Distribution, dated June 2, 2003, to reflect the remaining refund due of \$223 with statutory interest.

Dated this ____ day of October, 2003.

SALLY L. KIMSEY
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY KIMSEY ON OCTOBER 14, 2003. THE COURT FILED THIS DOCUMENT ON OCTOBER 14, 2003.