

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

LEOBARDO BARAJAS-HERNANDEZ,)	
)	
Plaintiff,)	TC-MD 030985C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	DECISION AND GENERAL
)	JUDGMENT
Defendant.)	

This matter is before the court upon the agreement of the parties. On September 17, 2003, Plaintiff filed his Complaint challenging Defendant's personal income tax assessment for the 2002 tax year. In the course of the appeal, Plaintiff filed his amended return. Defendant has reviewed the amended return and agrees to revise its assessment accordingly. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED as follows:

For tax year 2002, Defendant shall revise its assessment notice, dated June 19, 2003, to reflect a tax-to-pay of \$1,572 (\$1,828 tax, less \$256 withholding). Defendant shall recalculate the 5 percent penalty and statutory interest due.

Dated this ____ day of April 2004.

DAN ROBINSON
MAGISTRATE

THIS DOCUMENT IS FINAL AND MAY NOT BE APPEALED. ORS 305.514.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON APRIL 20, 2004. THE COURT FILED THIS DOCUMENT ON APRIL 20, 2004.