

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

DENISE MARIE CASTRO, )  
 )  
 Plaintiff, ) TC-MD 031013A  
 )  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 STATE OF OREGON, )  
 )  
 Defendant. ) **DECISION AND JUDGMENT**

This matter is before the court upon the agreement of the parties. On October 2, 2003, Plaintiff filed her Complaint challenging Defendant's personal income tax assessment for the 2001 tax year. In the course of the appeal, Plaintiff filed an amended return. Defendant has reviewed the 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 AND DECREED as follows:

Plaintiff has provided a request to Defendant for relief under Doubtful Liability. Relief will be granted and the deficiency will be abated under ORS 305.295. Plaintiff's amended return will be accepted as filed and the requested refund will be issued.

Dated this \_\_\_\_ day of November, 2003.

---

SCOT A. SIDERAS  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON NOVEMBER 21, 2003. THE COURT FILED THIS DOCUMENT ON NOVEMBER 21, 2003.**