

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

JEREMY LYNN PETERSON, )  
 )  
 Plaintiff, ) TC-MD 031024D  
 )  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 STATE OF OREGON, )  
 ) **DECISION AND JUDGMENT**  
 Defendant. )

This matter is before the court on the agreement of the parties. On October 9, 2003, Plaintiff filed his Complaint challenging Defendant's Notice of Assessment for the 2002 tax year. Defendant's answer was filed on October 29, 2003, stating that Defendant agrees that the Notice of Deficiency (assessed August 26, 2003) for tax year 2002 is incorrect and Plaintiff is due a refund. Plaintiff agrees with the revised refund set forth in Defendant's answer. 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 Assessment, dated August 26, 2003, to reflect a refund due of \$296.00 with statutory interest.

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

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JILL A. TANNER  
PRESIDING MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON  
DECEMBER 8, 2003. THE COURT FILED THIS DOCUMENT ON DECEMBER 8,**

**2003.**