

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

SHANE STARK, )  
 )  
 Plaintiff, ) TC-MD 031030D  
 )  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 STATE OF OREGON, )  
 )  
 Defendant. ) **DECISION AND JUDGMENT**

This matter is before the court on the agreement of the parties. On October 16, 2003, Plaintiff filed his Complaint challenging Defendant's Notice of Tax Assessment for the 2002 tax year. After reviewing Plaintiff's appeal and additional information submitted Defendant agrees to provide Plaintiff 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 Tax Assessment, dated October 6, 2003, to show that Plaintiff is assessed a 5 percent failure to pay penalty for tax year 2002. Plaintiff is entitled to a refund because he paid the original amount of the assessment prior to the parties reaching an agreement.

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

\_\_\_\_\_  
JILL A. TANNER  
PRESIDING MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON  
DECEMBER 19, 2003. THE COURT FILED THIS DOCUMENT ON DECEMBER 19,  
2003.**