

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

MICHAEL K. HOLMES and SANDRA HOLMES,	)	
	)	
Plaintiffs,	)	TC-MD 031042E
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE, STATE OF OREGON,	)	
	)	
Defendant.	)	<b>DECISION AND JUDGMENT OF DISMISSAL</b>

This matter is before the court on Plaintiffs' (Sandra Holmes) oral motion to dismiss, made during the case management conference held on Tuesday, December 9, 2003. Defendant's representative, Laurie Fery, reviewed the Department's Notice of Deficiency and explained the adjustment. Sandra Holmes accepted the adjustment and asked that the court close her case.

After considering Plaintiffs' motion, the court finds the case should be dismissed. Now, therefore,

IT IS ADJUDGED AND DECREED that this matter be dismissed.

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 10, 2003. THE COURT FILED THIS DOCUMENT ON DECEMBER 10,  
2003.**