

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

CHALMERS I. MORSE, JR., )  
 )  
 Plaintiff, ) TC-MD 031079F  
 )  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 STATE OF OREGON, )  
 )  
 Defendant. ) **DECISION AND JUDGMENT**

This matter is before the court on the agreement of the parties. On November 12, 2003, Plaintiff filed his Complaint challenging Defendant's deficiency notice for the 2002 tax year. After reviewing Plaintiff's appeal 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 agrees to allow the full credit of \$4,532 that is at issue.

Dated this \_\_\_\_ day of January, 2004.

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SALLY L. KIMSEY  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON  
JANUARY 6, 2004. THE COURT FILED THIS DOCUMENT ON JANUARY 6, 2004.**