

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

BRIAN E. LEE,)
)
 Plaintiff,) TC-MD 031102A
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
) **DECISION AND GENERAL**
 Defendant.) **JUDGMENT**

This matter is before the court upon the agreement of the parties. On December 2, 2003, Plaintiff filed his Complaint challenging Defendant's personal income tax assessment for the 2002 tax year. Defendant has reviewed Plaintiff's Complaint and agrees to revise its assessment accordingly. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED as follows:

For tax year 2002, Defendant shall revise its assessment notice, dated November 21, 2003, to reflect a Working Family Child Care Credit of \$299. Penalty and interest shall be adjusted accordingly.

IT IS FURTHER ADJUDGED that Plaintiff's request for reimbursement of the \$10 filing fee is denied.

Dated this ____ day of January, 2004.

SCOT A. SIDERAS
MAGISTRATE

THIS DOCUMENT IS FINAL AND MAY NOT BE APPEALED. ORS 305.514.

THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON

DECISION AND GENERAL JUDGMENT TC-MD 031102A

JANUARY 22, 2004. THE COURT FILED THIS DOCUMENT ON JANUARY 22, 2004.