

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

DOUGLAS SPENCER and MONIKA)	
SPENCER,)	
)	
Plaintiffs,)	TC-MD 031110C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
STATE OF OREGON,)	
)	
Defendant.)	DECISION AND GENERAL JUDGMENT

This matter is before the court upon the agreement of the parties. On December 10, 2003, Plaintiffs filed their Complaint challenging Defendant's personal income tax assessment for the 2002 tax year. Defendant has reviewed the documentation submitted with the 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 agrees to abate the \$378 deficiency originally reported on Plaintiffs' return under the "claim of right" income repayment provisions of ORS 315.068.

Dated this ____ day of January, 2004.

DAN ROBINSON
MAGISTRATE

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

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JEFF MATTSON ON JANUARY 21, 2004. THE COURT FILED THIS DOCUMENT ON JANUARY 21, 2004.