

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

RICARDA A. BROWN,)
)
 Plaintiff,) TC-MD 031121E
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 STATE OF OREGON,)
)
 Defendant.) **DECISION AND JUDGMENT**

This matter is before the court on the agreement of the parties. On December 15, 2003, Plaintiff filed a Complaint challenging Defendant's Notice of Tax Assessment for the 2002 tax year. With the Complaint, Plaintiff filed an amended return showing a refund due of \$145. After reviewing Plaintiff's appeal, Defendant observed that, on the amended return, Plaintiff had underreported the tax paid with Plaintiff's original return. When corrected, Plaintiff's requested refund increases to \$244. Defendant agrees to provide Plaintiff with the increased refund. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED AND DECREED that, for 2002, Defendant shall cancel its Notice of Tax Assessment, dated November 25, 2003, and refund or otherwise credit to Plaintiff \$244 with statutory interest.

Dated this ____ day of January, 2004.

COYREEN R. WEIDNER
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE COYREEN R. WEIDNER ON
JANUARY 27, 2004. THE COURT FILED THIS DOCUMENT ON JANUARY 27, 2004.**