

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

SEBASTIAN FELIPE-PASCUAL,)
)
Plaintiff,) TC-MD 031137D
)
v.)
)
DEPARTMENT OF REVENUE,)
STATE OF OREGON,)
)
Defendant.) **DECISION AND GENERAL
JUDGMENT**

This matter is before the court on a Stipulated Agreement of the parties filed March 23, 2004. On December 19, 2003, Plaintiff filed his Complaint challenging Defendant's Notice of Deficiency dated July 18, 2003, for the 2002 tax year. In the course of the appeal, Plaintiff provided additional information, and Defendant agreed 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 cancel its Notice of Deficiency dated July 18, 2003. The parties agree that in addition to the income tax liability of \$224 plus applicable penalty and interest stated on Plaintiff's filed 2002 income tax return he owes income tax in the amount of \$435 plus statutory interest.

Dated this ____ day of March 2004.

JILL A. TANNER
PRESIDING MAGISTRATE

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

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON MARCH 31, 2004. THE COURT FILED THIS DOCUMENT ON MARCH 31, 2004.