

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

MARIE B. FICKLE and ROGER T. FICKLE, )  
 )  
 Plaintiffs, ) TC-MD 040789D  
 )  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 State of Oregon, )  
 ) **DECISION and**  
 Defendant. ) **GENERAL JUDGMENT**

This matter is before the court on the agreement of the parties. On May 12, 2004, Plaintiffs filed their Complaint challenging Defendant's Notice of Deficiency dated August 15, 2003, for the 2000 tax year. After reviewing Plaintiffs' information showing that the Internal Revenue Service canceled their audit adjustments (CP2000), Defendant agrees to provide Plaintiffs with the relief requested. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED as follows:

For tax year 2000, Defendant shall cancel its Notice of Deficiency dated August 15, 2003.

Dated this \_\_\_\_ day of August 2004.

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JILL A. TANNER  
PRESIDING MAGISTRATE

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

**THIS DOCUMENT WAS SIGNED BY PRESIDING MAGISTRATE JILL A. TANNER  
AUGUST 24, 2004. THE COURT FILED THIS DOCUMENT AUGUST 24, 2004.**