

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

ELMER GENE GOERTZEN	)	
and ROCHELLE K. GOERTZEN,	)	
	)	
Plaintiffs,	)	TC-MD 040801D
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>DECISION and GENERAL JUDGMENT</b>

This matter is before the court upon the agreement of the parties. On May 24, 2004, Plaintiffs filed their Complaint challenging Defendant's adjustment of their income tax refund for the 2003 tax year. In the course of the appeal, Plaintiffs provided Defendant with additional information. Defendant reviewed the information 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 2003, Defendant shall revise its Notice of Proposed Adjustment and/or Distribution dated March 29, 2004, to reflect an increase in the stated refund in the amount of \$57. Interest shall be adjusted accordingly.

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

\_\_\_\_\_  
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 11, 2004. THE COURT FILED THIS DOCUMENT AUGUST 11, 2004.**