

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

AMBROSE WITKOWSKI	)	
and KAREN WITKOWSKI,	)	
	)	
Plaintiffs,	)	TC-MD 040813A
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>DECISION and GENERAL JUDGMENT OF DISMISSAL</b>

Plaintiffs appealed on the belief that their refund had been adjusted due to the denial of an additional exemption credit for a disabled child. In fact, that was not the case. Although Defendant intended to make that adjustment, Defendant did not carry that intention through to action. Defendant's only adjustment to Plaintiffs' requested refund was to reduce the refund according to the amount of Plaintiffs' actual withholdings. Plaintiffs made a simple error in reading their Form W-2 Wage and Tax Statement, transposing the amounts for state income tax and Social Security tax.

There is no matter for the court to decide. Now, therefore,

IT IS ADJUDGED that this matter is dismissed.

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

\_\_\_\_\_  
SCOT A. SIDERAS  
MAGISTRATE

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON AUGUST 27, 2004. THE COURT FILED THIS DOCUMENT ON AUGUST 27, 2004.**

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