

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

LEONA E. BOILEAU)	
and LARRY L. BOILEAU,)	
)	
Plaintiffs,)	TC-MD 040819C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION and JUDGMENT OF DISMISSAL

This matter is before the court on its own motion to dismiss the Complaint as moot because Plaintiffs agree with Defendant’s adjustment to their 2003 state income tax return. A telephonic case management conference was held September 9, 2004. Leona Boileau (Leona) appeared for Plaintiffs. Laurie Ferry, an auditor with the Department of Revenue, appeared for Defendant. After a brief discussion about Defendant’s adjustment, reducing Plaintiffs’ standard deduction from \$6,345 to \$4,345, Leona stated she understood and agreed with that adjustment. Accordingly, there is no longer a dispute for the court to resolve.

IT IS ADJUDGED that Plaintiffs’ appeal for tax year 2003 is dismissed.

Dated this ____ day of September 2004.

DAN ROBINSON
MAGISTRATE

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

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON
SEPTEMBER 17, 2004. THE COURT FILED THIS DOCUMENT SEPTEMBER 17,
2004.**