

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

LYNN MARQUEZ,)
)
 Plaintiff,) TC-MD 040915C
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
) **DECISION AND JUDGMENT OF**
 Defendant.) **STIPULATION**

This matter is before the court upon the written stipulation of the parties, filed February 28, 2005. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED that Plaintiff is relieved of her outstanding liability for tax year 1999 pursuant to the equitable relief provisions of ORS 316.369 and OAR 150-316.369(8).¹ Defendant accepted as Plaintiff's personal obligation the total payments made as of January 25, 2005, which came to \$2,061.52.

Dated this ____ day of March 2005.

DAN ROBINSON
MAGISTRATE

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

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON MARCH 7, 2005. THE COURT FILED THIS DOCUMENT MARCH 7, 2005.

¹ Reference to the Oregon Revised Statutes (ORS) is to 2003 and reference to the Oregon Administrative Rules (OAR) is to the rules dated January 2004.