

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

TOM M. GAUGER, )  
 )  
 Plaintiff, ) TC-MD 040946F  
 )  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 State of Oregon, )  
 )  
 Defendant. ) **DECISION and JUDGMENT**

This matter is before the court on the agreement of the parties. On August 16, 2004, Plaintiff filed his Complaint challenging Defendant's tax assessment for the 2003 tax year. After reviewing Plaintiff's appeal, Defendant agrees to provide Plaintiff with a waiver of the 5 percent late filing penalty of \$38.45 and related interest. 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 tax assessment to reflect a refund due of \$38.45 with statutory interest.

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

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SALLY L. KIMSEY  
MAGISTRATE

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

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SALLY L. KIMSEY ON SEPTEMBER 28, 2004. THE COURT FILED THIS DOCUMENT ON SEPTEMBER 28, 2004.**