

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

JEAN ROCHE,)
)
 Plaintiff,) TC-MD 041076A
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendant.) **DECISION and JUDGMENT**

Plaintiff's Complaint challenged Defendant's personal income tax assessment for the 2003 tax year. Accompanying Plaintiff's Complaint was an amended return. Defendant has reviewed the return and agreed to revise its assessment accordingly. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED that Defendant shall cancel its assessment notice and proceed with its plan to issue or otherwise credit to Plaintiff a refund of \$151 in tax, with statutory interest.

Dated this ____ day of December 2004.

SCOT A. SIDERAS
MAGISTRATE

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

**THIS DOCUMENT WAS SIGNED BY MAGISTRATE SCOT A. SIDERAS ON
DECEMBER 22, 2004. THE COURT FILED THIS DOCUMENT ON DECEMBER 22,
2004.**