

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

MICHAEL MOEN,)
)
 Plaintiff,) TC-MD 041120A
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendant.) **DECISION and JUDGMENT**

Since the filing of this appeal, facts have been presented sufficient to cause the Defendant, and the court, to agree that Plaintiff's account for the 2003 tax year must be credited with an additional \$3039 in withholding beyond that previously allowed by Defendant. The associated interest, and interest on underpayment of estimated tax, must also be abated.

There remains the matter of the 25 percent penalty imposed by ORS 314.400 for failing to file a return or pay the tax when due. This was properly imposed.

Now, therefore,

IT IS ADJUDGED that Plaintiff shall be credited with withholding as set out above.

IT IS FURTHER ADJUDGED that the penalty was properly imposed.

Dated this _____ day of April 2005.

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 April 6, 2005 . The Court Filed this Document on April 6, 2005.