

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Small Claims  
Income Tax

SENSORMEDICS CORP., )  
 )  
 Plaintiff, ) TC-MD 050044C  
 )  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 State of Oregon, )  
 )  
 Defendant. ) **DECISION and JUDGMENT**

This matter is before the court on the agreement of the parties. On January 24, 2005, Plaintiff filed a Complaint requesting abatement of additional taxes imposed by Defendant for the 2003 tax year. Defendant issued a Notice of Proposed Adjustment and/or Distribution, dated November 24, 2004, applying the new apportionment formula effective for tax years beginning after May 1, 2003. Plaintiff's 2003 tax return erroneously identified in December 29, 2003 as the beginning of the tax year, when in fact Plaintiff's tax year began December 29, 2002. After reviewing Plaintiff's appeal and accompanying documentation, Defendant agrees to reprocess Plaintiff's Oregon return using the correct tax year beginning date. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED that, for tax year 2003, Defendant shall cancel its Notice of Proposed Adjustment and/or Distribution, dated November 24, 2004, and reprocess Plaintiff's return applying the correct formula apportionment methodology based on a tax year beginning December 29, 2002.

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 15, 2005. The court filed this document March 15, 2005.***