

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
Income Tax

ROGER A. BLY and BETTY J. BLY,)	
)	
Plaintiffs,)	TC-MD 050380C
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION and JUDGMENT

This matter is before the court on the agreement of the parties. On April 4, 2005, Plaintiffs filed their Complaint challenging Defendant's Notice of Deficiency and Distrain Warrant for the 2003 tax year. After reviewing Plaintiffs' appeal, Defendant agrees to provide Plaintiff with the relief requested. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED that Plaintiffs are entitled to exemption from state income taxes pursuant to ORS 316.777; and

IT IS FURTHER ADJUDGED that Defendant shall abate the 2003 tax of \$1,359 in full.

Dated this ____ day of May 2005.

DAN ROBINSON
MAGISTRATE

This document is final and may not be appealed. ORS 305.514.

This document was signed by Magistrate Dan Robinson May 18, 2005. The Court filed this document May 18, 2005.