

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

WENDY BLACK)	
and DONALD E. JOHNSON,)	
)	
Plaintiffs,)	TC-MD 070629D
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	DECISION

Plaintiffs appeal Defendant’s proposed interest and penalty assessments for the 2003 tax year.

Defendant agrees to provide Plaintiffs with the following relief requested in Plaintiffs’ letters dated October 21, 2007, and December 15, 2007:

Defendant agrees to waive the following interest amounts: \$32.24; \$1.81; and \$4.92;

Defendant agrees to waive a penalty assessed in the amount of \$53.25; and

Defendant states that “[a]dditional interest abatements until the date of final resolution of this case will be done automatically through the agency's computerized payment system.” (Def’s ltr, Jan 4, 2008).

Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Defendant shall waive interest and penalty as outlined above;

IT IS FURTHER DECIDED that Plaintiffs’ request that the court waive the mandatory filing fee (\$25) is denied; and

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IT IS FURTHER DECIDED that Plaintiffs' request that the court order Defendant to reimburse Plaintiffs for costs and disbursements is denied because the court has no statutory authority to order Defendant to pay costs and disbursements.

Dated this ____ day of January 2008.

JILL A. TANNER
PRESIDING MAGISTRATE

If you want to appeal this Decision, file a Complaint in the Regular Division of the Oregon Tax Court, by mailing to: 1163 State Street, Salem, OR 97301-2563; or by hand delivery to: Fourth Floor, 1241 State Street, Salem, OR.

Your Complaint must be submitted within 60 days after the date of the Decision or this Decision becomes final and cannot be changed.

This document was signed by Presiding Magistrate Jill A. Tanner on January 11, 2008. The Court filed and entered this document on January 11, 2008.