

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

JAMILA GALE WILLIAMS,)
)
 Plaintiff,) TC-MD 070737E
)
 v.)
)
 DEPARTMENT OF REVENUE,)
 State of Oregon,)
)
 Defendant.) **DECISION**

This matter is before the court on the agreement of the parties. On September 19, 2007, Plaintiff filed her Complaint challenging Defendant's Notice of Deficiency Assessment for the 2005 tax year. After reviewing Plaintiff's appeal, Defendant filed a status report on November 28, 2007, and agreed to provide Plaintiff with the following relief for tax year 2005:

- Revised tax-to-pay: \$4,761
- Revised Penalty: \$1,190, includes 20 percent substantial understatement of income penalty and 5 percent failure-to-pay penalty.
- Revised Interest: \$623.40, as of November 28, 2007, and continues to accrue daily.

During the January 29, 2008, case management conference, Plaintiff indicated that she had received Defendant's recommendations and accepted them. She told the court that she would put that acceptance in writing. As of this date, the court has had no further communication with Plaintiff. Because the parties are in agreement, the case is ready for decision. Now, therefore,

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IT IS THE DECISION OF THIS COURT that for tax year 2005, Defendant shall revise its Notice of Deficiency Assessment, dated June 27, 2007, to reflect a tax-to-pay of \$4,761, penalties of \$1,190, and statutory interest.

Dated this ____ day of February 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 February 20, 2008. The Court filed and entered this document on February 20, 2008.