FILED
MAGISTRATE DIVISION
OREGON TAX COURT
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IN THE MAGISTRATE DIVISION

OF THE OREGON TAX COURT

Small Claims

Income Tax

ERIC PAUL HAINES,	)	
	)	
Plaintiff,	)	No. 990489C
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	**DECISION AND JUDGMENT**
Defendant.	)	**OF STIPULATION**

This matter is before the court upon the written stipulation of the parties filed on January 20, 2000.

IT IS HEREBY ADJUDGED AND DECREED as follows:

Plaintiff's tax liability for tax year 1997 is $270.

Penalties (100%) and interest to be adjusted accordingly.

Dated this 1st day of February, 2000.

Dan Robinson

DAN ROBINSON
MAGISTRATE