

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

FILED
MAGISTRATE DIVISION
OREGON TAX COURT

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ENTERED

JAN 25 2000

Income Tax

KENNETH W. AND AILEEN D. FAST,)

Plaintiffs,)

v.)

DEPARTMENT OF REVENUE,)
STATE OF OREGON,)

Defendant.)

No. 990951E (Control)
990952E

DECISION

MAGISTRATE DIV.

Plaintiffs appeal defendant's personal income tax assessments for tax years 1996 and 1997. The court held a case management conference on October 6, 1999, to discuss the case. On October 22, 1999, the court entered an Order dismissing tax year 1996 because plaintiffs did not timely appeal from the assessment notice. The findings in that Order are incorporated herein by reference. On January 11, 2000, the court received a Stipulated Agreement signed by both parties for tax year 1997. As a consequence, the court finds this case is ready for resolution. Now, therefore;

IT IS THE DECISION OF THIS COURT that plaintiffs' appeal of tax year 1996 is dismissed; and

IT IS FURTHER DECIDED that defendant shall adjust its 1997 Notice of Determination and Assessment to reflect a joint tax *refund* of \$2,343. Defendant shall

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DECISION

also refund an additional \$166.86 as payment received. Penalty and interest shall be adjusted accordingly.

Dated this 25th day of January, 2000.


COYREEN R. WEIDNER
MAGISTRATE

IF YOU WANT TO APPEAL THIS DECISION, FILE A COMPLAINT IN THE REGULAR DIVISION OF THE OREGON TAX COURT, FOURTH FLOOR, 1241 STATE ST., SALEM, OR 97310. YOUR COMPLAINT MUST BE SUBMITTED WITHIN 60 DAYS AFTER THE DATE OF THE DECISION OR THIS DECISION BECOMES FINAL AND CANNOT BE CHANGED.