

IN THE MAGISTRATE DIVISION
OF THE OREGON TAX COURT

Small Claims
Income Tax

LORI K. AND RANDALL L. GREEN,)

Plaintiffs,)

v.)

DEPARTMENT OF REVENUE,)
STATE OF OREGON,)

Defendant.)

No. 990986C

DECISION AND JUDGMENT

Plaintiffs did not file personal income tax returns for the 1988, 1989, 1990, 1991, 1992, and 1995 tax years. The Department of Revenue issued its personal income tax assessments.

Plaintiffs appealed. In the course of the appeal plaintiffs filed their returns. The Department of Revenue has reviewed the returns and revised its assessments accordingly. There is now no longer any dispute.

IT IS HEREBY ADJUDGED AND DECREED as follows:

Plaintiffs' tax liability for tax year 1988 is \$0.

Plaintiffs' tax liability for tax year 1989 is \$0.

Plaintiffs' tax liability for tax year 1990 is \$0.

Plaintiffs' tax liability for tax year 1991 is \$0.

Plaintiffs' tax liability for tax year 1992 is \$0.

Plaintiffs' tax liability for tax year 1995 is \$0.

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The refund otherwise due for certain years (1989, 1990, 1991, 1992, and 1995) is barred by statute. (ORS 314.415)

Penalties and interest to be adjusted accordingly.

Dated this _____ day of March, 2000.

DAN ROBINSON
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE DAN ROBINSON ON MARCH 23, 2000. THE COURT FILED THIS DOCUMENT ON MARCH 23, 2000.