IN THE MAGISTRATE DIVISION

OF THE OREGON TAX COURT

Small Claims

Income Tax			
CLIFFORD R. AND KARLENE F. PECK,			
	Plaintiffs,)) No. 991242B)	
V.			
DEPARTME STATE OF C	NT OF REVENUE, DREGON,))	
	Defendant.	DECISION AND JUDGMENT	
	Plaintiffs did not file personal incor	ne tax returns for the 1990, 1991, 1992,	
1994, and 1997 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-to-pay for tax year 19	990 is \$47.	
	Plaintiffs' tax-to-pay for tax year 19	991 is \$0 and refund is denied.	
	Plaintiffs' tax-to-pay for tax year 19	992 is \$0 and refund is denied.	
	Plaintiffs' tax-to-pay for tax year 19	994 is \$350.	
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Plaintiffs' tax refund for tax year 1997 is \$366.
Penalties and interest to be adjusted accordingly.
Dated this day of March, 2000.
JILL A. TANNER MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON MARCH 23, 2000. THE COURT FILED THIS DOCUMENT ON MARCH 23, 2000.