IN THE MAGISTRATE DIVISION

OF THE OREGON TAX COURT

Small Claims

Income Tax

DAVID R. FIRKS,	)	
	)	
Plaintiff,	)	
	)	No. 991332D
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
STATE OF OREGON,	)	
	)	**AMENDED DECISION**
Defendant.	)	**AND JUDGMENT**

Plaintiff appeals defendant's Notice of Determination and Assessment, dated July 16, 1999, assessing plaintiff income taxes for tax year 1994.

On March 31, 2000, defendant filed its letter of agreement. Defendant wrote that it agreed with plaintiff's self-assessed income tax liability of $182 for tax year 1994, which it reduced for the allowable 1994 state tax surplus credit of $112, resulting in a 1994 tax-to-pay of $70. Defendant stated that a 50 percent penalty and interest would be added to the tax-to-pay.

On May 2, 2000, the court issued its "draft" Decision based on defendant's letter of agreement. In the court's letter accompanying the court's "draft" Decision, the parties were given until May 17, 2000, to submit any changes or comments. The parties were advised that after May 17, 2000, the "draft" Decision would be final.

/ / /

*Amended as to case designation.

Mrs. Firks called the court on May 18, 2000, and stated that they have

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been unable to find the canceled check to substantiate any prior tax payments. She stated that she would call Mr. Halter to discuss the issue with him. Mrs. Firks stated that they agree to pay the $70 income tax assessment for tax year 1994. The court can now finalize the judgment.

In accordance with the court's letter dated May 2, 2000, the court's "draft" Decision is final. Now, therefore;

CONCLUSION

IT IS THE DECISION OF THE COURT that plaintiff's income tax-to-pay for tax year 1994 is $70.

FURTHER, IT IS THE DECISION OF THE COURT that in accordance with applicable Oregon Revised Statutes penalty and interest may be assessed.

Dated this _____ day of August, 2000.

_____
JILL A. TANNER
MAGISTRATE

THIS DOCUMENT WAS SIGNED BY MAGISTRATE JILL A. TANNER ON AUGUST 9, 2000. THE COURT FILED THIS DOCUMENT ON AUGUST 9, 2000.