

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

JARED D. PULLIAM )  
and JULLIA L. PULLIAM, )  
 )  
Plaintiffs, ) TC-MD 140279C  
 )  
v. )  
 )  
DEPARTMENT OF REVENUE, )  
State of Oregon, )  
 )  
Defendant. ) **FINAL DECISION**

The court entered its Decision in the above-entitled matter on July 15, 2014. The court did not receive a request for an award of costs and disbursements (TCR-MD 19) within 14 days after its Decision was entered. The court’s Final Decision incorporates its Decision without change.

This matter is before the court on the parties Stipulated Agreement filed July 14, 2014. Plaintiffs filed their Complaint on May 22, 2014, requesting “the rural practitioner tax credit be allowed on the 2012 return.” (Ptf’s Compl at 1.) Defendant agreed to “cancel its Notice of Deficiency Assessment dated February 19, 2014 and restore the rural health practitioner credit claimed on Plaintiffs’ 2012 return.” (Stip Agreement at 1.) Because the parties are in agreement, the case is ready for decision. Now, therefore,

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IT IS THE DECISION OF THIS COURT that Defendant shall cancel its Notice of Deficiency Assessment, dated February 19, 2014, and restore the rural health practitioner credit claimed on Plaintiffs' 2012 return.

Dated this \_\_\_\_ day of August 2014.

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DAN ROBINSON  
MAGISTRATE

***If you want to appeal this Final Decision, file a Complaint in the Regular Division of the Oregon Tax Court, by mailing to: 1163 State Street, Salem, OR 97301-2563; or by hand delivery to: Fourth Floor, 1241 State Street, Salem, OR.***

***Your Complaint must be submitted within 60 days after the date of the Final Decision or this Final Decision cannot be changed.***

***This document was signed by Magistrate Dan Robinson on August 4, 2014. The court filed and entered this document on August 4, 2014.***