

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

LYLE ROBIN TORGUSON	)	
and PATRICIA SUSAN TORGUSON,	)	
	)	
Plaintiffs,	)	TC-MD 140280D
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION</b>

The court entered its Decision in the above-entitled matter on June 25, 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 Defendant’s Answer filed June 24, 2014.

Plaintiffs filed their Complaint on May 27, 2014, requesting a “refund [of] the \$5,000[] rural [health practitioner] tax credit due[,]” for tax year 2013. (Ptfs’ Compl at 1.) In its Answer, Defendant agreed “to cancel its Notice of Proposed Refund Adjustment dated March 25, 2014, and restore the rural health practitioner [credit] claimed on Plaintiffs[’] return.” (Def’s Answer 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 Proposed Refund Adjustment, dated March 25, 2014, and distribute to Plaintiffs their 2013 tax refund.

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

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JILL A. TANNER  
PRESIDING 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 Final Decision was signed by Presiding Magistrate Jill A. Tanner on July 14, 2014. The Court filed and entered this Final Decision on July 14, 2014.***