

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

ROBERT E. MYERS	)	
and ALLYSON L. MYERS,	)	
	)	
Plaintiffs,	)	TC-MD 140415C
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION</b>

This Final Decision incorporates without change the court’s Decision entered November 28, 2014. The court did not receive a request for an award of costs and disbursements within 14 days after its Decision was entered. *See* TCR-MD 19.

This matter is before the court on Defendant’s Answer filed November 26, 2014. Plaintiffs filed their Complaint on November 4, 2014, appealing Defendant’s Notice of Deficiency Assessment dated October 14, 2014. In their Complaint, Plaintiffs requested that their rural health practitioner credit be allowed and that Defendant “process the return and issue the refund due to the taxpayer with applicable interest.” In its Answer, Defendant stated:

“Based on the information provided [with Plaintiffs’ Complaint], Defendant has no disagreement with Plaintiffs’ Complaint. Defendant agrees to cancel its October 14, 2014 Notice of Deficiency Assessment, and restore the rural health practitioner credit claimed on Plaintiffs’ 2013 return. Any amount in excess of Plaintiffs’ 2013 tax liability will be either applied to other outstanding liabilities or refunded to Plaintiffs.”

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 Plaintiffs' appeal is granted. Defendant shall cancel its Notice of Deficiency Assessment dated October 14, 2014.

Dated this \_\_\_\_ day of December 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 December 16, 2014. The court filed and entered this document on December 16, 2014.***