

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

CHRISTOPHER T. HAYS, JR, )  
 )  
Plaintiff, ) TC-MD 160337N  
 )  
v. )  
 )  
DEPARTMENT OF REVENUE, )  
State of Oregon, )  
 )  
Defendant. ) **FINAL DECISION<sup>1</sup>**

This matter is before the court on Defendant's Answer filed November 1, 2016. Plaintiff filed his Complaint on October 19, 2016, requesting a "[r]efund of \$1300 for tax credit for purchase of ductless heating unit." In its Answer, Defendant agreed that Plaintiff should be allowed a residential energy credit of \$1,300 on his 2015 Oregon income tax return. Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiff is allowed a residential energy credit on his 2015 Oregon income tax return of \$1,300. Defendant shall issue or otherwise credit to Plaintiff any applicable refund, plus statutory interest.

Dated this \_\_\_\_ day of November 2016.

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ALLISON R. BOOMER  
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. TCR-MD 19 B.***

***This document was filed and entered on November 29, 2016.***

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<sup>1</sup> This Final Decision incorporates without change the court's Decision, entered November 9, 2016. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. See Tax Court Rule—Magistrate Division (TCR—MD) 16 C(1).