

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

AMY ZASTROW)	
and JEFFREY KOWALCZYK,)	
)	
Plaintiffs,)	TC-MD 160347R
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

This matter came before the court on Defendant’s Answer, filed November 30, 2016. Plaintiffs filed their Complaint on October 27, 2016, appealing Defendant’s Notice of Proposed Refund Offset dated September 16, 2016. In their Complaint, Plaintiffs requested that a rural health practitioner credit of \$5,000 be allowed for the 2015 tax year, resulting in an additional refund of \$3,200. (Compl at 1.) In its Answer, Defendant wrote that Plaintiffs had “updated [their] 2015 tax return with the provided information.” (Answer at 1.) Defendant therefore agreed to “issue the additional refund * * *.” (*Id.*) Because the parties are in agreement, the case is ready for decision. Now, therefore,

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¹ This Final Decision incorporates without change the court’s Decision, entered December 6, 2016, signed by Magistrate Davis. 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).

IT IS THE DECISION OF THIS COURT that, for tax year 2015, Plaintiffs are allowed a rural health practitioner credit of \$5,000. Defendant shall issue any applicable refund to Plaintiffs with statutory interest.

Dated this ____ day of December 2016.

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 December 28, 2016.