

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

ANNA M. HAYS, MD, )  
 )  
 Plaintiff, ) TC-MD 150135C  
 )  
 v. )  
 )  
 DEPARTMENT OF REVENUE, )  
 State of Oregon, )  
 )  
 Defendant. ) **FINAL DECISION**

This Final Decision incorporates without change the court’s Decision, entered May 4, 2015. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* Tax Court Rules-Magistrate Division 16 C(1).

This matter is before the court on Defendant’s Answer filed April 22, 2015.

Plaintiff filed her Complaint on March 25, 2015, requesting that the \$5,000 rural health practitioner credit claimed on her 2013 Oregon income tax return be allowed. In its Answer, Defendant agreed that the “documentation provided by Plaintiff \* \* \*adequately supports” the claimed credit, and Defendant further agreed to “restore the rural health practitioner credit as claimed.” 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 the \$5,000 rural health practitioner credit claimed on Plaintiff's 2013 Oregon tax return is allowed. Defendant must cancel its Notice of Proposed Adjustment and/or Distribution, dated October 10, 2014, and issue or otherwise credit to Plaintiff a refund with statutory interest, if any.

Dated this \_\_\_\_ day of May 2015.

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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 May 21, 2015.***