

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

NHAN PHAM,	)	
	)	
Plaintiff,	)	TC-MD 150333N
	)	
v.	)	
	)	
DEPARTMENT OF REVENUE,	)	
State of Oregon,	)	
	)	
Defendant.	)	<b>FINAL DECISION</b>

This Final Decision incorporates without change the court’s Decision, entered June 26, 2015. The court did not receive a statement of costs and disbursements within 14 days after its Decision was entered. *See* TCR-MD 16 C(1).

This matter is before the court on Plaintiff’s letter, filed June 24, 2015, responding to Defendant’s Answer. Plaintiff’s Complaint, filed May 18, 2015, appealed Defendant’s Notice of Proposed Refund Adjustment and/or Distribution (Notice), dated April 2, 2015, and alleged Defendant had erred in disallowing Plaintiff’s claimed “rural health tax credit” for tax year 2014. Plaintiff’s Complaint stated a request for an adjustment allowing a \$2,100 income tax credit. Defendant’s Answer, filed June 15, 2015, recommended allowing Plaintiff partial relief in the form of a “Rural Health Practitioner credit in the amount of \$1,575.” In its Answer, Defendant stated it would “allow the credit of \$1,575 against the tax and [issue a] refund to Plaintiff including statutory interest.” Plaintiff’s letter responding to Defendant’s Answer stated: “I agree with the Department of Revenue recommendation for a partial relief to allow a Rural Health Practitioner Credit in the amount of \$1,575 and would like to drop the case.” 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, as agreed by the parties, Defendant shall revise its Notice of Proposed Adjustment and/or Distribution, dated April 2, 2015, to reflect a Rural Health Practitioner credit of \$1,575 for tax year 2014.

IT IS FURTHER DECIDED that Defendant shall issue Plaintiff any refund due, including statutory interest.

Dated this \_\_\_\_ day of July 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 July 14, 2015.***