

IN THE OREGON TAX COURT  
MAGISTRATE DIVISION  
Income Tax

DAVID R. SMITH )  
and LAURA W. SMITH, )  
 )  
Plaintiffs, ) TC-MD 160058R  
 )  
v. )  
 )  
DEPARTMENT OF REVENUE, )  
State of Oregon, )  
 )  
Defendant. ) **FINAL DECISION**

This Final Decision incorporates without change the court’s Decision, entered April 12, 2016. 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 Defendant’s Answer, filed April 4, 2016.

Plaintiffs filed their Complaint on March 7, 2016, requesting that their \$5,000 rural health practitioner credit be reinstated. In its Answer, Defendant stated that it agreed with Plaintiffs’ position; moreover, Defendant wrote that “on April 1, 2016 Defendant issued a \$5,000 refund to Plaintiffs.” (Def’s Answer at 1.) Because the parties are in agreement, the case is ready for decision. Now, therefore,

IT IS THE DECISION OF THIS COURT that Plaintiffs’ appeal is allowed.

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

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RICHARD DAVIS  
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 2, 2016.***