

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

RYAN GENE SMITH, SR)	
and RONNA KAY SMITH,)	
)	
Plaintiffs,)	TC-MD 160383R
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

This matter came before the court on Defendant’s Answer, filed February 9, 2017.

Plaintiffs filed their Complaint on December 12, 2016, requesting that certain income claimed on their 2015 Oregon personal income tax return be exempt from tax under ORS 316.777. In its Answer, Defendant agreed that Plaintiffs “are tribal members and under the provisions of ORS 316.777 qualify to exclude any tribal income they earned as tribal members while living and working in Indian country in Oregon.” (Answer at 1.) Defendant requested that “the court allow the \$56,157 subtraction as requested by plaintiffs in their complaint,” resulting in a refund to Plaintiffs of \$856. (*Id.*) That refund includes an additional kicker credit of \$4 under ORS 291.349. (*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 February 17, 2017. 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, as agreed by the parties, Plaintiffs had \$56,157 of exempt income under ORS 316.777 for the 2015 tax year. Defendant shall refund or otherwise credit to Plaintiffs \$856, plus statutory interest.

Dated this ____ day of March, 2017.

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 March 16, 2017.