IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Small Claims
IncomeTax

MICHAEL L. HYNE and CYNTHIA L. EVANS, Plaintiffs, v. DEPARTMENT OF REVENUE, State of Oregon, Defendant.	)))))))))))	TC-MD 050908C **DECISION and JUDGMENT**

Plaintiffs appealed Defendant's Notice of Proposed Adjustment and/or Distribution for the 2004 tax year. Defendant reviewed the information provided by Plaintiffs with their Complaint and concluded that Plaintiffs were entitled to the $302 Long-Term Care Insurance Premium credit. Because the parties are in agreement, the case is ready for judgment. Now, therefore,

IT IS ADJUDGED that Defendant shall issue a refund to Plaintiffs in the amount of $302, plus statutory interest.

Dated this ____ day of November 2005.

_____
DAN ROBINSON
MAGISTRATE

This document is final and may not be appealed. ORS 305.514.

This document was signed by Magistrate Dan Robinson November 28, 2005.
The Court filed this document November 28, 2005.