

IN THE OREGON TAX COURT
MAGISTRATE DIVISION
Income Tax

COX ENTERPRISES, INC. &)	
SUBSIDIARIES)	
and MARY VICKERS - VICE PRESIDENT,)	
)	
Plaintiffs,)	TC-MD 160228N
)	
v.)	
)	
DEPARTMENT OF REVENUE,)	
State of Oregon,)	
)	
Defendant.)	FINAL DECISION¹

This matter is before the court on Defendant’s Answer, filed June 1, 2016.

Plaintiffs filed their Complaint on May 17, 2016, requesting that the court “re-instate the originally requested carryforward of \$16,553” as claimed on Cox Enterprises, Inc. & Subsidiaries’ (CEI) “originally filed corporation excise tax return.” (Compl at 1.) In its Answer, Defendant agreed that “[e]ffective January 1, 2014, AutoTraderGroup, Inc. & Consolidated Subs. (ATG), joined the Cox Enterprises Inc. & Consolidated Subs. (CEI) group and paid its corporate income and excise tax to the Department[;]” as a consequence “all tax, estimated payments, and carry forward amounts from ATG should have been applied to CEI’s 2014 Oregon Corporation Excise Tax Return.” (Answer at 1.) Defendant wrote that it would “reinstate the originally requested carryforward of \$16,553” and “cancel its Notice of Proposed Refund Adjustment dated 3/30/16 * * *.” (*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 June 7, 2016. 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 CEI properly included a carryforward of \$16,553 on its 2014 Oregon Corporation Excise Tax Return.

Dated this ____ day of June 2016.

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 June 24, 2016.