

November 8, 1965.

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RICHMOND TELEVISION CORP. *v.*
UNITED STATES.

ON PETITION FOR WRIT OF CERTIORARI TO THE UNITED
STATES COURT OF APPEALS FOR THE FOURTH CIRCUIT.

No. 420. Decided November 8, 1965.

Certiorari granted; 345 F. 2d 901, vacated and remanded.

Robert T. Barton, Jr., for petitioner.

Solicitor General Marshall and *Acting Assistant Attorney General Roberts* for the United States.

PER CURIAM.

The petition for writ of certiorari is granted. In the light of the representations of the Solicitor General, and an independent examination of the record, we believe that the Court of Appeals for the Fourth Circuit was mistaken in its view that the petitioner's amortization claims for the taxable years 1956 and 1957 were not properly before it. Although the record is not free from ambiguity, we take the Court of Appeals to have based its decision on the ground that the petitioner's amortization claims derived solely from net operating loss deductions carried forward from prior years, and that no additional amortization deductions for 1956 and 1957 were sought. Since we find that the petitioner adequately presented its amortization claims for 1956 and 1957, we vacate the judgment of the Court of Appeals and remand the case to that court for the consideration of those claims, without intimation of any kind as to their merit.