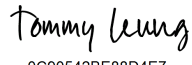


Essentially, appellants argue that the Opinion improperly applied a higher standard of recordkeeping, and that the methodical plan and “uncertainty” factors of the process of experimentation test were satisfied. However, these assertions were raised by appellants and addressed in the Opinion in accordance with OTA’s precedential decision in *Appeal of Pino* (2020-OTA-375P). (See also *Union Carbide Corp. and Subsidiaries v. Commissioner*, T.C. Memo. 2009-50, affd. (2d Cir. 2012) 697 F.3d. 104, cert. den. (2013) 568 U.S. 1244; *Suder v. Commissioner*, T.C. Memo. 2014-201.) Therefore, appellants’ petition is denied.

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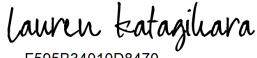
Tommy Leung
Administrative Law Judge

We concur:

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Huy “Mike” Le
Administrative Law Judge

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Lauren Katagihara
Administrative Law Judge

Date Issued: 10/18/2024