

challenge to the federal audit. The audit was reversed and closed with no changes to the original return. That allowed the loss as claimed by the Petitioners, thus eliminating the 2009 taxable income.

CONCLUSION

THEREFORE, the Notice of Deficiency Determination dated January 28, 2013, and directed to [Redacted] is hereby CANCELLED.

An explanation of the Petitioners' right to appeal this decision is enclosed.

DATED this _____ day of _____ 2014.

IDAHO STATE TAX COMMISSION

COMMISSIONER

CERTIFICATE OF SERVICE

I hereby certify that on this _____ day of _____ 2014, a copy of the within and foregoing DECISION was served by sending the same by United States mail, postage prepaid, in an envelope addressed to:

[Redacted]

Receipt No.
