



# Income and Franchise Tax Audit Defense

## Knowledgeable and Trained Professionals To The Rescue

### EHTC State and Local Tax Services

#### INCOME & FRANCHISE TAX

- Tax Minimization Studies
- Business Structure Reviews
- Allocation and Apportionment Planning
- Combined, Consolidated, & Unitary Planning
- Nexus Studies
- Amended State Tax Returns from IRS Audits
- Single Business Tax Training

#### SALES & USE TAX

- Reverse Audits
- Compliance System Review
- Direct Pay & Compliance Agreements
- Exemption Certificate Documentation
- Industrial Processing / Manufacturing Exemption
- Utility Studies
- Nexus Studies
- Sales & Use Tax Training
- Transportation Company
- Procurement Company

#### PROPERTY (AD VOLEM) TAX

- Real Property Tax Reviews
- Personal Property Tax Reviews

#### TAX AUDIT & APPEALS

- Sales & Use Tax Audit Defense & Appeals
- Income & Franchise Tax Audit Defense & Appeals
- Property Tax Audit Defense & Appeals
- State and Local Tax Litigation Support
- Merger & Acquisition Due Diligence Reviews
- Voluntary Disclosure

#### BUSINESS INCENTIVE SERVICES

- Business Relocation & Expansion Services
- Tax Credits, Exemptions, & Abatements
- Grants, Financing, & Infrastructure Assistance

EHTC has developed professionals in the SALT Group, who specialize in income and franchise taxes, to address state income tax and franchise tax audit problems. The audit defense team works with the state auditors to design an audit approach that is both efficient and fair. Tax issues are researched as they develop during the audit. Specialists pursue the legal positions and develop strategies to address both current and future issues.

If you receive a notice of audit you should call EHTC. The EHTC SALT audit defense team is well equipped to handle the audit because of the people involved, their knowledge, technology available, and the personal contacts with governmental administrators.

The people involved in the audit defense team include a blend of former state tax auditors and other individuals with industry experience in successfully resolving state tax audits. The common thread with all the individuals on the team is a lifetime of experience in state and local taxes. Every member of the audit defense team works one hundred percent of their time in the state and local tax practice.

The knowledge of the audit defense team at EHTC is available to you when you are audited. Members of the team are widely respected in the states where they practice and nationally, as well. Several team members have published tax articles in national publications and are speakers on a variety of state and local tax topics.

The audit defense team utilizes the latest technology available. Computers are used extensively in tax research. The latest on line research services are used to find the answers to complicated state tax audit issues. Electronic research databases allow us to access the nexus standards, apportionment rules and tax laws of all states.

The audit defense team has developed and maintains contacts with the state tax administrators. Many of these contacts were developed by team members while working as auditors with the various states and from our working relationships with the states. These contacts are maintained by active involvement with business and professional organizations.