



State and Local Tax Litigation Support

Experts Available To Assist In a Tax Protest

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

When you're not in agreement with the tax authorities you have a variety of remedies available, depending on the stage of the controversy. The EHTC SALT Group has professionals working full-time in the state and local tax arena, who are available to assist in the tax protest. Many of our state and local tax professionals formerly worked in state government, while others worked in the tax departments of large, multistate corporations.

The following, in general terms, is a description of the steps in the appeal process and an explanation of how the EHTC SALT Group can assist you:

Audit Defense

Ideally, a member of the EHTC SALT Group should be involved at the beginning of an audit. Our experienced professionals can work with the auditors to limit the scope of the audit and assist in designing the audit methodology. We will review all workpapers and research issues raised in the audit. We will also perform reverse audit services specifically designed to identify refund opportunities.

Administrative Review

When an agreement cannot be reached at the auditor level, most states provide for an internal review with a tax administrator. The EHTC professional can represent the taxpayer in this review and present the facts in a light favorable to the taxpayer.

Hearing

The first step in the formal appeals process is usually a hearing within the organizational structure of the state department of revenue. These proceedings are usually somewhat more informal than a court proceeding and designed to settle tax controversies. The EHTC SALT Group can do the research to prepare for the hearing, prepare a written protest, and present your case for you at the hearing.

Court Appeal

If a settlement is not reached at the hearing, the taxpayer may file a petition with the appropriate tax tribunal or tax court to hear the tax case. The tax professionals at EHTC can, in some states, file the petition and handle the appeal. Many states will require an attorney handle the petition and appeal. In those situations we may recommend that an attorney handle the appeal. In that event, our tax professionals will provide the documentary evidence and work with the attorneys in preparing your case. In addition, we may be asked to testify as expert witnesses.