

# State and Local Tax Services

“As state taxing authorities become more aggressive, **businesses must stay informed to avoid any state tax pitfalls.**”

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**Are you prepared for your state to impose taxes or other compliance requirements? *Weaver can help.***

State and local taxes pose complex challenges that businesses and individuals must deal with in an expanding global economy. States continue to change and expand regulations and rules. The complexity of compliance requirements that each state imposes can make staying current with tax obligations very challenging.

Weaver's State and Local Tax (SALT) group advises clients on all types of state and local tax issues. Our dedicated team can help you navigate through state laws and regulations regarding registration and filing obligations, and advise and implement SALT planning strategies to save you tax dollars by reducing your overall state tax burden.

**Why SALT Services?**

Multistate taxation is complex and creates issues as a company expands or sells products or services to businesses or individuals in another state. Weaver's SALT group provides specialized experience in state and local taxes and offers value-driven consulting services that help our clients realize significant tax savings.

Noncompliance of state tax rules and regulations can put a business or individual at risk for tax assessments that include interest and penalties. As state taxing authorities become more aggressive, businesses must stay informed to avoid any state tax pitfalls.

No matter what jurisdiction you currently or anticipate operating in, Weaver can analyze the tax impact of doing business in that state.



# Our Service Offerings

## Income and Franchise Tax Services

- ▶ Income tax consulting
  - Nexus studies
  - Public law 86-272 analysis
  - State tax due diligence
- ▶ Income tax compliance (original and amended returns)
- ▶ Provision review and FIN 48 analysis
- ▶ Look back reviews (reverse audits)
- ▶ Apportionment analysis
- ▶ Audit defense and controversy services
- ▶ Voluntary disclosure/tax amnesty services
- ▶ Flow-through entities: composite or withholding requirements for nonresidents
- ▶ Tax compliance services for all filing jurisdictions
- ▶ Providing guidance on new state tax policy and legislation and advising on the impact of those changes
- ▶ Obtaining letter rulings to clarify the state's position on the taxpayer's specific facts

## Tax Controversy and Audit Defense

- ▶ Managing the controversy and audit process including:
  - Working with state and local tax auditors to address issues as they arise;
  - Identifying potential overpayments to offset any tax assessment
- ▶ Analysis of documents (such as contracts) as they relate to the taxpayer's position
- ▶ Obtaining letter rulings to clarify the state's position on the taxpayer's specific facts
- ▶ Preparation of administrative claims and refund claims with appropriate documentation (if necessary)
- ▶ Working with state tax departments of revenue to facilitate the possibility of a nonlitigation result
- ▶ Representation at most stages of the administrative process (if necessary)
- ▶ Assistance in the settlement process
- ▶ Assistance with helping clients to take corrective action steps

## Sales and Use Tax Services

- ▶ Audit representation
  - Defense
  - Management
- ▶ Controversy and appeals
- ▶ Due diligence (buy/sell)
- ▶ Negotiate audit settlements
- ▶ Nexus study evaluation
- ▶ Private letter rulings
- ▶ Process & procedures evaluation
- ▶ Strategic planning
- ▶ Tax refunds
  - Reverse audit/overpayment recovery
- ▶ Tax research
  - Taxability decision matrices (TDM)
- ▶ Tax return compliance outsourcing
- ▶ Training seminars
- ▶ Utilities exemption studies
- ▶ Voluntary disclosure & registration

## Property Taxes

- ▶ Prepare and file personal property tax renditions
- ▶ Review personal property taxable values
- ▶ Protest assessments made by local jurisdictions and represent taxpayer before such local jurisdictions

## Specialized Services

- ▶ Credits and incentives
- ▶ Employer withholding
- ▶ Unclaimed property services
- ▶ Accounts payable duplicate overpayment recovery