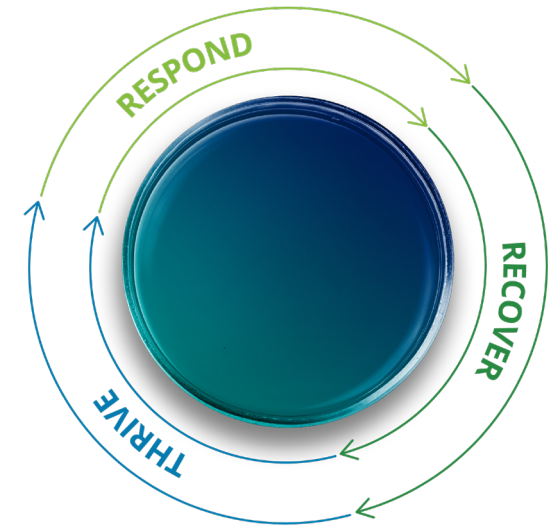




## How might state tax controversies be impacted by COVID-19?

Practical considerations to help you respond, recover, and thrive



### Change in Economic Climate and Tax Laws:

Strategic impact on resolution of audits and ongoing issues



### Impact of Rapid Transition to Remote Workforce:

Managing formal notices; tax agency communications; access to responsive information



### Disruption of Audit Calendar:

Statute of limitations; preserving rights associated with statutory protest/appeal and other deadlines

In this challenging and unprecedented time, we are here to provide accurate, consistent information and guidance for your people and your business

# Deloitte Multistate Tax Controversy Resolution Services

## Combatting COVID-19 with resilience

### Triaging Decisions in Light of Relief Provisions

- Deloitte's Jurisdictional Technical Lead (JTL) network monitors the latest state/local tax developments related to COVID-19, such as state filing deadline changes and other relief provisions
- State and local tax authorities have not adopted a uniform approach to federal tax relief

### Facilitate Communications with State Tax Authorities

- Coordinate with state tax authorities to address administrative errors and miscommunications
- Assist with accessing electronic correspondence through a state tax agency's secured website portal, where available
- Assist with requests for penalty waiver/reasonable cause petitions due to COVID-19 disruption, where necessary

### Help Monitor and Prioritize Controversy Calendar

- Monitor state relief developments on statutory deadlines such as protests/appeals
- Request extensions on non-statutory deadlines from state taxing authorities
- Provide contract personnel to assist with staffing needs that may arise as controversy matters accelerate or in connection with workforce disruptions

### Take a Strategic Approach to Ongoing Controversies

- Review relevant state relief provisions and model the potential impact on open audits
- Evaluate potential impact of settlement on subsequent periods, if applicable, in light of revised business forecasts
- Analyze the impact of consolidating/extending audit periods

### Identify Potential Offsets to Ongoing Audits

- Immediate emphasis on cash could slow down state refund payment process
- States may be more willing to permit refund positions taken as an audit offset as compared to making a cash refund payment
- Review returns for refund/offset opportunities

### Deloitte's Jurisdictional Technical Lead Network

- Experience in resolving issues with state tax agencies through the available administrative processes
- Knowledge of the varying state administrative procedures and processes
- Strategic, practical approach to resolution of state tax audits and appeals
- Breadth and depth of coverage for all 50 states and the District of Columbia

### Contacts

- **John Paek**, [jpaek@deloitte.com](mailto:jpaek@deloitte.com)
- **Chris Campbell**, [cwcampbell@deloitte.com](mailto:cwcampbell@deloitte.com)
- **Jack Trachtenberg**, [jtrachtenberg@deloitte.com](mailto:jtrachtenberg@deloitte.com)
- **Kathy Freeman**, [kfreeman@deloitte.com](mailto:kfreeman@deloitte.com)
- **Valerie Dickerson**, [vdickerson@deloitte.com](mailto:vdickerson@deloitte.com)
- **Robert Waldow**, [rwaldow@deloitte.com](mailto:rwaldow@deloitte.com)
- **Joe Garrett**, [jgarrett@deloitte.com](mailto:jgarrett@deloitte.com)
- **Mike Bryan**, [mibryan@deloitte.com](mailto:mibryan@deloitte.com)



This document contains general information only and Deloitte is not, by means of this document, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This document is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this document.

As used in this document, "Deloitte" means Deloitte Tax LLP, a subsidiary of Deloitte LLP. Please see [www.deloitte.com/us/about](http://www.deloitte.com/us/about) for a detailed description of the legal structure of Deloitte USA LLP, Deloitte LLP and their respective subsidiaries. Certain services may not be available to attest clients under the rules and regulations of public accounting.