



# Multistate Tax Services

## Helping you navigate the complexity of state and local tax

Deloitte's Multistate Tax Services integrates tax technology with business acumen to deliver collaborative and transformative tax approaches that align with your overall business objectives. We are committed to helping you navigate the broad range of complex state and local tax issues at all stages of a company's life cycle—from initial registrations to complex mergers and acquisitions transactions—providing insight based on our technical experience and wide-ranging industry backgrounds. Our team includes more than 1,500 professionals drawn from a mix of accounting, legal, industry, technology and state government backgrounds. We have significant experience with state and local jurisdictions in all 50 states. Combine that with our focus on quality, integrity, entrepreneurialism and client service and you'll be teaming with leading tax professionals in the state and local tax marketplace.

### Why choose Deloitte's Multistate Tax Services to address your state and local tax challenges?

An increasingly complex environment

Our dedicated national team of state and local tax professionals proactively advise clients through **sophisticated planning and transactional consulting** on the tax implications of strategic business decisions.

We execute on a national deployment strategy to **staff the right person for the right job without geographical constraints**.

Our culture of innovation and transformation generates technical and technology-enabled **solutions to stay ahead of the market's changing needs**.

Unprecedented changes in tax law and regulations

Our national network of Jurisdictional Technical Leads provides **a deep bench of technical experience and insights** regarding the increasing significance of state and local tax liabilities.

Our expanded Washington National Tax team provides advice regarding **quality and risk considerations**. We collaborate seamlessly with other parts of Tax and the Deloitte member firms to **leverage the relevant experience** and bring the right solutions to your team.

Emerging technologies

Our Data & Technology competency leverages the unique skills of technologists so we can provide **cutting edge technology tools** and experience.

Our tools focus on gathering and analyzing data, and automating manual processes, to **save clients time and increase the efficiency** of our engagement teams.

Our tax professionals are well-versed in using data to gain deeper insights and identify opportunities for potential tax planning.

The changing role of the tax department

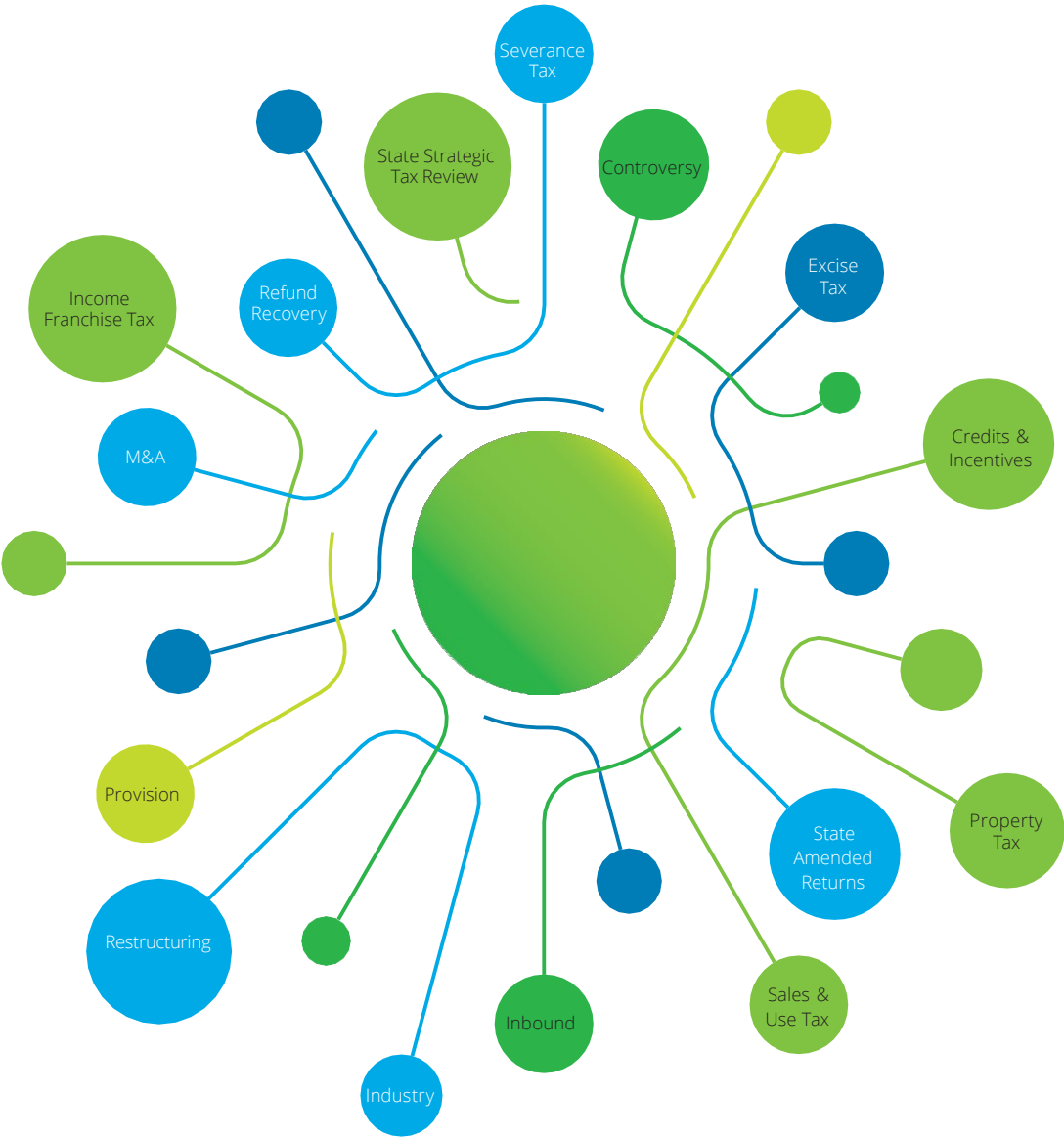
As a trusted advisor we can **leverage the experience and knowledge of our national practice and worldwide Deloitte network** to share leading practices, while building a local connection.

We analyze tax department challenges and goals, and explore the full continuum of operating models to **address potential efficiencies, cost savings and resource allocations** so Tax can add more value to the enterprise.

We've taken the lead in addressing **US Tax Reform and the Wayfair decision**.

### What parts of your business can we help you address?

Our national team of technical, industry and technology specialists provide an integrated approach to compliance and tax planning services around these critical areas of your business:



## How can we add value to your enterprise as your trusted advisor?

|                                          |                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Controversy</b>                       | Our team has the knowledge and experience to advise clients in developing proactive solutions and controversy defense strategies, and help clients navigate through routine and complex controversies.                                                                                                                                                                                                    |
| <b>Direct / Indirect Tax Compliance</b>  | Our compliance methodology integrates people, process, technology, and risk management to reduce errors, improve controls, mitigate risk, and drive timely and effective communications, addressing clients' goals for an efficient, cost-effective, and high-quality approach for today's challenging business environment.                                                                              |
| <b>Discretionary Incentives</b>          | We assist clients as they identify, implement and maintain compliance with respect to discretionary incentives, potentially resulting in initial project and/or ongoing operating cost savings.                                                                                                                                                                                                           |
| <b>Employment Incentives</b>             | We assist clients with the identification and implementation of available federal, state and local Incentives for employment related activities such as creating jobs, hiring eligible employees and training employees that may result in reduced expenses.                                                                                                                                              |
| <b>Excise Tax</b>                        | Our broad-based approach includes compliance, refund recovery, consulting, controversy, audit defense, and process reviews which may streamline the function, enhance the process, reduce lead times, identify potential refunds, prospectively remedy overpayments and reduce future audit risk.                                                                                                         |
| <b>Global Incentives</b>                 | When properly structured and implemented, companies may be able to benefit from tax and financial incentives to potentially reduce costs.                                                                                                                                                                                                                                                                 |
| <b>Inbound Services</b>                  | We assist clients throughout the investment life cycle, addressing the tax challenges and potential opportunities and risks associated with their investment in the US, with our Multistate Tax Services team focused on helping navigate issues such as choice of entity/state, nexus, sales & use tax, registrations, filings, notices, and potential controversies.                                    |
| <b>Mergers &amp; Acquisitions</b>        | Our professionals have the knowledge, extensive industry experience and global reach to provide a tailored approach to analyze our clients' critical issues and support transactions pre- and post-close from both a direct and indirect tax perspective.                                                                                                                                                 |
| <b>Proactive Controversy Resolutions</b> | We advise clients where it is anticipated that a state tax authority may challenge or dispute a return position and collaborate on an appropriate course of action.                                                                                                                                                                                                                                       |
| <b>Property Tax</b>                      | We help clients plan for personal property tax compliance efforts in a streamlined, seamless, and tax-efficient manner to navigate their administrative burdens and costs, as well as to resolve assessment notices or other controversies in a timely manner and drive potential tax savings opportunities..                                                                                             |
| <b>Refund Recovery / Reverse Audit</b>   | Combining our tax technical skills with our cognitive recovery tool, Cognitive Tax Insights™, and other enabling technologies allows our team to apply machine learning and artificial intelligence to a client's transactions to identify potential cash recovery.                                                                                                                                       |
| <b>Restructuring</b>                     | Our services are designed to complement an organization's existing operations, legal entity changes and acquisition or divestiture activities, while focused on enhancing state income tax efficiencies to identify potential cash tax savings and a reduced state tax rate.                                                                                                                              |
| <b>Sales &amp; Use Tax</b>               | Our team helps clients with nexus analysis, sourcing, classification, and taxability issues nationwide. We also advise regarding sales tax calculation software selection, exposure calculations, and remediation strategies, including resolving controversies to streamline decision making, increase process efficiency and decrease tax cost and risk for uncollected and unpaid sales and use taxes. |
| <b>Severance Tax</b>                     | We bring the right mix of people, process, and technology to help clients identify, document, and respond to the deductions and exemptions available to them on a state by state basis, either from a refund review, compliance, or audit defense perspective that may drive tax savings and improved process or risk controls.                                                                           |
| <b>State Amended Return</b>              | Our specialists help clients identify potential offsets and refunds including those otherwise closed under the normal state statute of limitations, potentially reducing state tax during or outside of the controversy process or providing incremental cash tax savings.                                                                                                                                |
| <b>State Strategic Tax Review</b>        | Our team helps align our clients' business objectives and strategies with a multistate tax posture, to identify potential cash tax savings/ refunds and/or reduction in state overall tax rate including mitigating risks that may arise during ongoing controversies.                                                                                                                                    |
| <b>State Suites</b>                      | By creating teams of professionals with state specific experience, we help clients evaluate their current state tax posture, provide insights for potential refunds and prospective tax savings and assist with the efficient implementation of those solutions.                                                                                                                                          |
| <b>Statutory Credits</b>                 | Our team provides an in-depth analysis of a client's relevant business drivers including capital spending, employment levels, training expenses, research and development expenditures, and locational analysis to potentially reduce expenses.                                                                                                                                                           |
| <b>Tax Accounting &amp; Provision</b>    | We provide scalable services ranging from assisting with services like UTP or valuation allowance analysis to full-scale provision preparation to assist in preparing tax provision calculations and documentation.                                                                                                                                                                                       |

## Technology-enabled solutions

Our network of technology practitioners help clients identify and address their critical state and local tax information and technological challenges. Benefits to utilizing technology tools and technology-enabled solutions include streamlined processes, centralized analysis, quicker data gathering and overall improved accuracy and efficiency.

- Cognitive Tax Insights™
- Data Wrangling
- Deloitte Incentives Assistant (DIA)
- MTS Insight – Apportionment
- MTS Insight – NOL
- Robotics Process Automation (RPA)
- Severance Tax Solution (dR3)
- State Tax Amended Return Solution (STARS)
- State Tax Analytics / Dashboards
- State Tax Modeling Tool (MDAT)
- Tax Controversy Manager (TCM)
- Work Opportunity Tax Credits Technology (T4WOTC)

## Meet our national leadership team

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