

28th ANNUAL

PAUL J. HARTMAN
STATE AND LOCAL TAX FORUM

VANDERBILT UNIVERSITY LAW SCHOOL

Tax Dispute Resolution in the Virtual World

What Works and What Doesn't Work



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Agenda

- Meeting Deadlines and Changed Motivations
- IDR Responses
- Administrative Appeals
- Proprietary Information and Access to Documents
- Post-Pandemic Expectations

Polling Question No. 1

Do you believe the financial impact of the pandemic has impacted your ability to resolve multistate tax controversies?

- A. Yes
- B. No
- C. Depends on the jurisdiction
- D. I don't know/not applicable

Deadlines and Changed Motivations

- Delays by Taxpayers
- Delays by Tax Administrators
- Delays by Tax Tribunals and Courts
- Inability to Access Certain Functions and Backlogs (e.g., appeals conferences and hearings)
- Assessments vs. Refunds

Polling Question No. 2

Has the pandemic changed the way you present information to state and local tax administrators during audits and administrative appeals?

- A. Yes
- B. No
- C. Depends on the forum
- D. I don't know/not applicable

Polling Question No. 3

Has the pandemic changed the way you present information to tax tribunals and courts in state and local tax disputes?

- A. Yes
- B. No
- C. Depends on the Tax Tribunal or Court
- D. I don't know/not applicable

IDR Responses and Appeals

- Audits and Appeals - In-Person vs. Virtual
 - Pros and cons
 - Audit conferences vs. administrative hearings vs. settlement conferences
 - Does it make a difference whether you are virtual or “in the room”?
- Impact on Presentation of Documents in Audits and Appeals
- Impact on Presentation of Evidence and Testimony in Appeals

Polling Question No. 4

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Has the pandemic changed the way you address the presentation and review of proprietary information and documents by state and local tax administrators?

- A. We provide redacted documents
- B. We provide excerpts of documents
- C. We provide descriptions of key provisions of relevant documents
- D. We permit review via video conference (shared screens)
- E. Nothing has changed

Proprietary Information and Access to Documents

- Proprietary Information
 - In-person review may not be an option
 - Use of redacted documents and excerpts
 - Provide descriptions of key provisions
 - Video conference review
 - Is what we do now temporary or permanent?
- Access to Documents
 - Effect of inability of taxpayers and tax administrators to access documents in an office environment
 - Challenges with “secure” e-mail portals
 - Use of “secure” data rooms

Polling Question No. 5

After the pandemic period is behind us, which aspects of handling multistate tax controversies do you think should remain in the play book?

- A. Virtual IDR responses (i.e., no more field audit visits)
- B. Appeals conferences and hearings
- C. Meetings with state and local auditors and tax administrators
- D. All of the above
- E. None of the above

Post-Pandemic SALT Controversy World

- Will We Return to the Pre-Pandemic World?
- Will Certain Aspects of Multistate Tax Controversies Continue to Live in the Virtual World?
- What Do We Do About Collegiality and Collaboration?
 - Do you miss it?
 - Do you need it?
 - Does the next generation of SALT professionals need it?
- Impact of “Retirements” of Thought Leaders from All Sides?

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