

What is the Future of Compliance? - Taxing in the After Times

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- Introductions
- Panel Discussion – Trends in Compliance:
 - Operational
 - Income Tax
 - Sales and Use Tax
- Questions

- **Operational Trends**
 - **General Impact of Covid-19 on the Department**
 - Reacting to the developments
 - Administration of the Department, Budget, Recruiting and Hiring
 - **Conducting Field Audits**
 - Audit selection
 - Remote audits, focus on electronic data, reduced site visits
 - New protocols prior to visits, tracking of on-site visits
 - Impact on audit cycle time
 - **Audit and Appeal Timelines**
 - Impact on audit cycle times
 - Working with taxpayers on timing; statutory limitations, virtual conferences
 - **What did we learn?**
 - DOR best practices
 - Feedback from taxpayers
 - **Back to Normal or a New Normal?**
 - How does the Department plan to operate going forward?

- Income Tax Trends
 - Issues Impacting Each State
 - Businesses with Remote Workers
 - Administrative view of current corporate and individual income tax posture: e.g., rates, combined v. separate, credits and incentives programs, recent legislation, etc.
 - Incentive review
 - Combined Reporting, Nexus, Sourcing
 - Pass-through entity legislation and impact on filings
 - Film credits

- Sales and Use Tax Trends
 - Issues Impacting Each State
 - Administrative view of current sales and use tax posture
 - Impact of *Wayfair*
 - Remote seller compliance
 - Adjustment from typical sales tax programs – required new approaches
 - Marketplace facilitators
 - Differences between large, mid-size, and small businesses
 - Taxation and Sourcing of Digital Items – cloud computing, database access transmission, software, platform, and infrastructure service models
 - Changes in the Audit/Refund Process
 - Discovery Projects
 - Identifying unregistered and/or unreported tax
 - Working with Industries to educate about new legislation with the goal of compliance versus assessments

About this presentation

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