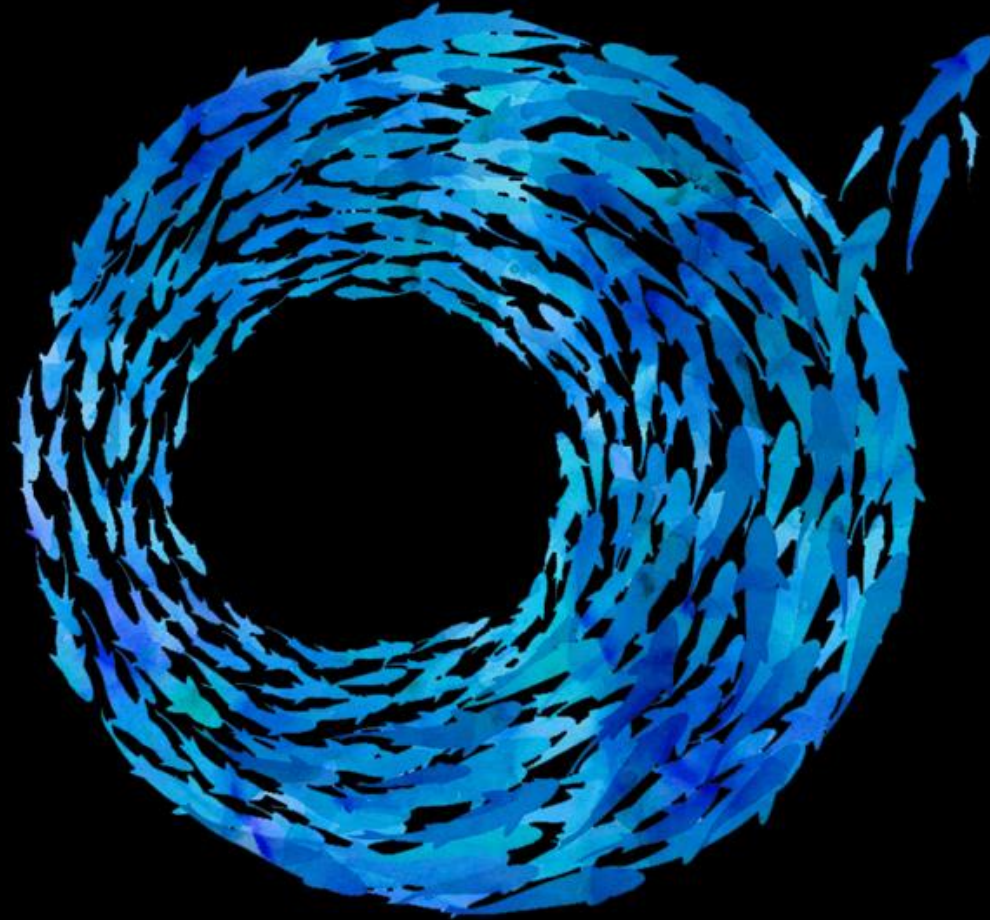


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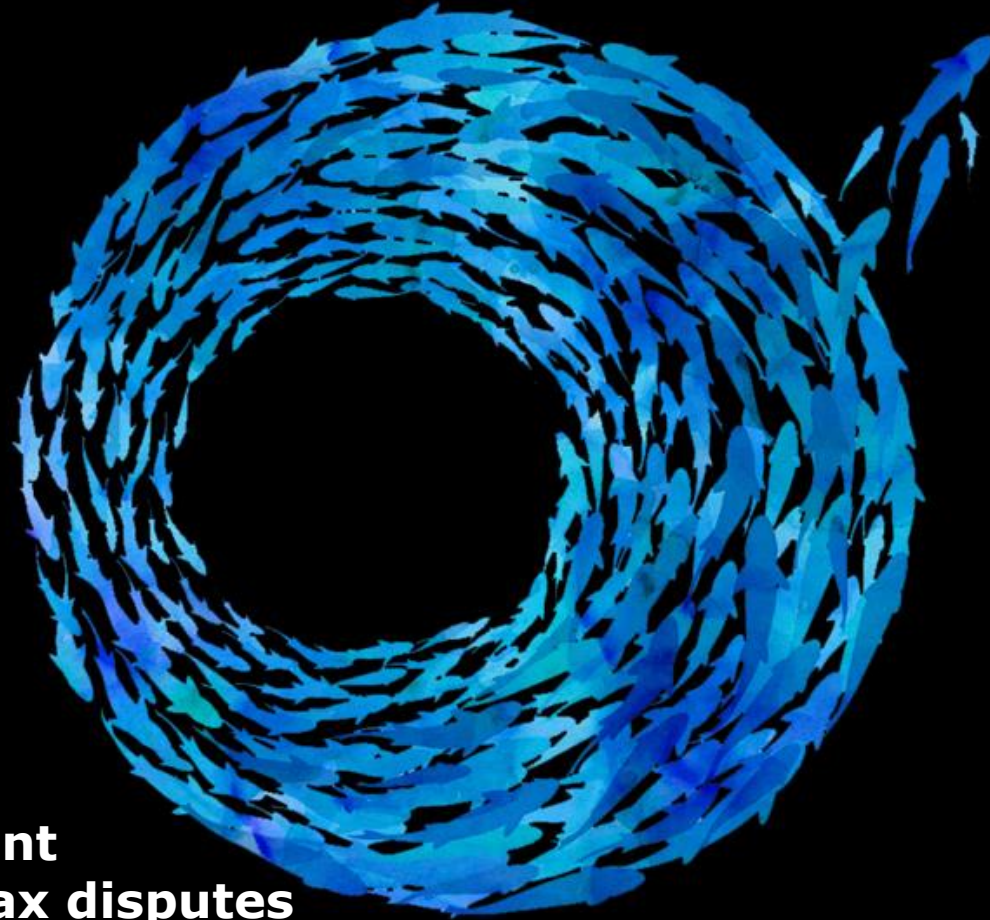


**The 2018 National
Multistate Tax Symposium**

Take the lead—Tax reform and fortifying state positions

February 7-9, 2018





Engaging with the settlement functions to resolve state tax disputes

Brian Toman, Deloitte Tax LLP

Karey W. Barton, Texas Comptroller of Public Accounts

Brian Fliflet, Illinois Department of Revenue

William Gardner, California Franchise Tax Board

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Agenda

- State settlement programs in general
- Procedure for a request to enter the settlement program
- Procedures if case is accepted into the settlement program
- Benefits of settlement
- Considerations to reach a successful settlement

State settlement programs in general

- Purpose
- Success
- Rate of acceptance of cases into settlement program

Procedure for a request to enter the settlement program

- Written request
- Pertinent details and evidence in settlement request
- Good faith offer by taxpayer

Procedures if case is accepted into the settlement program

- Confidential proceeding
- Case development of case in settlement
- Settlement hearing
- Post settlement hearing procedure
- Settlement of case
- Settlement agreement
- Settlement agreement approval process
- Time frame to complete settlement process

Benefits of settlement

- Cost effective way to resolve case
- Resolves non-continuing issues
- Binding on future years or not

Considerations to reach a successful settlement

- Provide all available information
- Respond timely to information requests
- Realistic expectations
- Be flexible
- Think outside the box

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