

State & Local Tax Group

SERVICES OVERVIEW

Tax Audit Representation

Regardless of who prepared your return, if New York or another taxing authority selects your returns for examination, our SALT experts have the experience to represent you and resolve any tax issues. We will represent you in audits involving residency, sales tax, corporation tax, Department of Labor - State Unemployment Insurance, or any other state or local tax issue.

Appeals and Offers in Compromise

If your tax problem is beyond the audit stage, we can attempt to resolve outstanding liabilities in the appeals process or by utilizing an offer in compromise.

Multi-State Nexus Studies

Are you conducting business in other states? Nexus has become a hot-button issue. We can provide nexus studies for corporation and sales tax filing responsibilities. States have been trying to extend their reach beyond their borders for additional corporation, sales and individual income tax dollars. Our state experts understand the nexus laws and will guide you to file and pay tax only where required by law.

Tax Planning and Compliance

State and local taxes have become complex and, at times, confusing for businesses and individuals. Our state tax specialists can put you on the right schedule for compliance, and keep you up-to-date on law changes. By making tax planning part of your overall business strategy, our experts can minimize both your current and future state tax liabilities. Our knowledge of the constantly changing laws ensures accurate filing and a reduced incidence of an audit.

About Our Firm

At KVLSPM LLP, we believe in the value of relationships. We view every client relationship like a partnership and truly believe that your success is our success. Our clients benefit by getting personalized quality service that is beyond comparison. We are committed to providing close, personal attention to every one of our clients.

With years of advanced training, technical experience and financial acumen, our associates take pride in giving you the assurance and the personal assistance that you deserve. Our continual investment of time and resources in continuing education, incorporating state-of-the-art computer technology and nourishing extensive business relationships is indicative of our commitment to excellence.



OUR EXPERTS WILL EXPLAIN THE
DIFFERENCES AND ADVICE IF YOU ARE
SUBJECT TO SALES TAX, FOR WE ARE
COMMITTED TO PROVIDING THE HIGHEST
QUALITY OF CLIENT SERVICE.



Certified Public Accountants and Advisors

GUIDING YOU TO SUCCESS

Professional • Responsive • Proactive

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State & Local Tax Group

Individual Income Tax

Residency

A primary issue for state income tax. We will advise you to file as a resident in the proper state.

Domicile

One aspect of state residency. It pertains to where, in your heart, you consider your primary home to be.

Statutory Residency

An alternative legal definition of residency involving maintaining a residence, and time spent in a particular state.

Nonresident Income Allocation

If you qualify to file as a New York State nonresident, we will provide valuable guidance to ensure that income from New York sources is reported properly.

Business Taxes

Corporations, Partnerships, Sole Proprietors, LLPs, LLCs

Corporations, partnerships, as well as LLPs and LLCs, each have their own set of complex rules for sourcing of income and business allocation. These rules also vary from state to state and city to city. We provide the expertise necessary to aid you in correctly reporting entity income.

New York City Unincorporated Business Tax (UBT)

The New York City Unincorporated Business Tax has its own set of laws for allocation. We will determine if your partnership or sole proprietorship is doing business in New York City and, if so, calculate the proper tax.

Sales & Use Tax Services

Sales Tax

Many of our clients are responsible for collecting and submitting sales taxes in multiple jurisdictions. We can assist your company in the compilation of information and preparation of sales tax returns in an efficient and timely manner.

We will analyze your business to ensure that you pay or collect sales tax only when required. For example:

- **Construction** — Capital improvements or repairs?
- **Purchase or Sale of Software** — Standard or customized?
- **Sales of Information Services** — Do you sell information, or do you sell periodicals?



Retail Businesses/Restaurants

We will examine your books and records to determine if you are complying with sales tax laws, as well as recordkeeping requirements. We will ensure that you will be prepared in case you are selected for a New York State or City sales tax audit.

Use Tax

Do you purchase assets from out of state? Use tax is an important part of sales tax law which is often overlooked. Our state tax experts will help in your compliance.

Reverse Audits

We will analyze your books and business operations to see if you previously have paid sales tax when it was not required. If you have overpaid, our experts will file refund claims for you.

Voluntary Disclosure

With proper tax planning and review of the client's overall tax situation, we can uncover prior-year issues that could result in future problems. Our experts can minimize the damage by voluntarily disclosing the errors to the tax authorities and negotiating a solution to the problem before an audit or investigation ensues.