

Joshua J. Hicks
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Reply to Reno

November 4, 2021

Via Email

Nevada Department of Taxation
Attn: Shellie Hughes, Executive Director
1550 College Parkway, Suite 115
Large Conference Room
Carson City, Nevada 89706

Re: Regulation R120-20P

Dear Director Hughes,

I represent a variety of clients before the Nevada Tax Department and Nevada Tax Commission and submit this letter in my capacity as a tax practitioner and not on behalf of any particular client.

Proposed regulation R120-20P proposes certain procedural changes to the appeal process. The new language set forth in the proposed regulation appears reasonable. I respectfully request consideration of a new subsection to clarify the ability of the parties to request and receive an extension of the briefing deadlines set forth in the proposed regulation. I believe my suggested language codifies existing practice and will simplify the ability of the appellant and respondent to obtain extensions due to scheduling conflicts, pursuit of settlement discussions, and similar matters.

Proposed New Subsection to Regulation R120-20P

10. Upon request of the appellant or respondent, the Chair of the Commission may extend the timelines set forth in subsections 2, 5 and 6. The appellant and respondent may, by stipulation, extend the timelines set forth in subsections 2, 5 and 6.

Thank you for your consideration of these comments.

Sincerely,



Joshua J. Hicks

JJH/ns