

AAA Team Sales Tax, LLC

9/19/22

Nevada Tax Commission  
1550 College Parkway, Suite 115  
Carson City, NV 89706

Subject: Comment on a recent Denial for Late-Filed Petition for Redetermination based on a Technicality

Hello Commissioners,

The gods must be with us. If you remember, I just voiced my opposition to anything that makes it harder for taxpayers to appeal an audit deficiency or revenue deficiency. Enclosed is a recent Denial for Late-Filed Petition for Redetermination that supports my opposition points.

The correspondence states that a “incorrect request for hearing form was provided”. I don’t know what they mean but these are my thoughts:

If they mean the points that were stated on the hearing request form, that is interesting. Lizette took a very pro-active approach and provided an email that answered my points on the request for hearing. She did a very good job. I even heard that Lizette made herself available anytime on a Friday to meet in-person with another taxpayer representative. Her staff (example Estela and Dana) have been just as responsive. Now, that does not mean they agreed with the other taxpayer representative or myself but at least they were willing to listen to our concerns. Unfortunately, you will not find that pro-active approach in the Department’s audit section.

If they mean that I used a Request for Hearing form instead of a Petition for Redetermination form, they need to take a look at Nevada Revised Statue (NRS) 360.365. A petition for redetermination only plays a role if an oral hearing is not requested. Also, there is no required format for a Request for Hearing by the NRS. Just like there is no required format for an appeal to the Nevada Tax Commission.

More importance needs to be placed on fairness to the public than maintaining a technicality such as the 45 days. Is there really any harm looking for the true numbers even if it may take more time? In many cases, the taxpayers are already going to have records available for other periods under audit.

This a great opportunity for the Department to issue a Technical Bulletin as required by NRS 360.133 to clearly explain the appeal process to the public. The inclusion of examples showing “properly completed Petition for Redetermination forms” or “Request for Hearings forms” that are to their likening needs to be mandated by the Nevada Tax Commission. Remember, more information provided to the public will result in more revenue.

Thank You and Be Safe!

Ron Voigt  
AAA Team Sales Tax, LLC,

**Re: Denial for Late-Filed Petition for Redetermination regarding the Deficiency Determination for periods ending [REDACTED], [REDACTED] and [REDACTED]**

The Department is in receipt of your late-filed petition for redetermination on an incorrect hearing form regarding the Deficiency Determinations for the above referenced periods, dated [REDACTED] and [REDACTED]. The petitions for redetermination were due 45 days after the date the Deficiency Determinations were issued, on or before [REDACTED] and [REDACTED], respectively. Your petition was not received until [REDACTED].

Pursuant to NRS 360.360, a petition for redetermination must be filed within 45 days of the service date of the notice of determination. Your petition for redetermination was filed after the 45 days allowed by statute, therefore your petition for redetermination is denied. Notably, the Deficiency Determinations issued on [REDACTED] and [REDACTED] specifically informed the taxpayer of the obligation to petition for redetermination within those 45 days or the assessment would be deemed final and the taxpayer would lose the right to contest the determination. Moreover, the Deficiency Determinations confirmed the additional 10% penalty.

Pursuant to NRS 360.245, this decision may be appealed to the Nevada Tax Commission. If the decision is appealed, the appeal must be filed with the Department of Taxation within 30 days after the date of service of this decision. In this regard, you are advised to mail or personally deliver any notice of appeal to my attention at the Carson City Office of the Department of Taxation. If the appeal is not filed within 30 days, the decision becomes final with no right of appeal or refund.