

Good Morning,

My name is Ron Voigt and I would like to forward comments about the Tax Amnesty Program on behalf of Swan and Gardiner LLC (Certified Public Accountants), phone number is 702-869-9700.

The first comment is the information provided by the Department to our clients through e-mail or news media does not match the information found on the Department's website. We cannot find a clear answer to the following questions. If a taxpayer was audited in August 2020 and has paid the audit billing, would the taxpayer be able to get a refund of the penalty and interest? If a taxpayer was audited this month (January 2021) and the audit billing has been received but not paid, could the taxpayer file under the Tax Amnesty Program? It would be very helpful if the Department provided clear examples who can apply for the program.

The second comment is "the Department states that a taxpayer who files under the Tax Amnesty Program" has the same chance of getting selected for audit as a taxpayer that does not file under the Tax Amnesty Program. To build trust with the public, we encourage the Department to explain how audits are selected. Yes, the Department has the right to audit anyone but the Taxpayer Bill of Rights requires fair treatment too. We do know taxpayers that have been audited often while others have never been audited and they have the same type of business.

The last comment is "the Department uses the term "redetermination phase". Since we are a firm that has dealt with the Department, this term can be misleading. Is a taxpayer who has requested for a hearing or a date with the Nevada Tax Commission eligible for the Tax Amnesty? If so, a better term would be "Appeal Process. The appeal process consists of the Petition to Redetermination (which is debatable in some circles), request for a hearing, date with the Nevada Tax Commission, and the judicial courts.

Thank You and Be Safe!

Ron Voigt