

AAA Team Sales Tax, LLC

January 8, 2023

Nevada Tax Commission
3850 Arrowhead Drive, 2nd Floor
Carson City, NV 89706

Happy New Year Commissioners, below are the points to be discussed at the Jan 24 NTC Meeting.

1. Thank you to Rosalinda Brothers, Revenue Officer 2 for a good first meeting.
Thank you to Richard Yien, Deputy Attorney General for his well wishes comment to my client who is getting medical attention in California. Now it was an email, so if it was not Mr. Yien, then thanks to the writer of that email.
2. January 8th, 2024 turned out to be a very popular due date for personal action required by the Department to be done by my clients. The correspondence related to Request for Hearings was dated 12/19/23. Now considering that this was during the holiday season, folks are on vacation (for myself, I was in Texas and did not get back to working till after the New Year), one client was in California getting medical attention, and the other client was in New York and neither would return until after the due date, this created a tough situation. Remember, we were either on vacation or getting medical attention. The Deputy Attorneys and I were able to resolve the situation for the Hearing Requests. The same could not be said for the citation.
3. Harassment of Taxpayer by a Tax Program Supervisor 3 and Revenue Officer 3. On 12/15/23, they had a Revenue Officer 2 delivered (in person) an incorrect citation to the Taxpayer's personal residence instead of the Taxpayer's business location. Again, the due date for personal action on the citation was 1/8/24. Again, considering this was during the holiday season, this created a tough situation. On 1/4/24, I went into the Warm Springs office to discuss the citation. Although no progress was made even after explaining that the sales and use tax periods mentioned in the citation are under appeal either in Nevada District Court in a related case or under appeal before the Administrative Law Judge (ALJ) for Oral Hearing was disappointing but more alarming was the Tax Program Supervisor 3 forced the Taxpayer to provide a file-stamped copy of the Petition for Judicial Review and a filed-stamped copy of the Notice of Intent to Participate (saying the Attorney General will be representing the agency). This Petition for Judicial Review is the opening arguments for another case that is before the Nevada District. Remember, the case has not been decided by the Judge at the Nevada District Court. The Legal Consul for the case before the Nevada District Court, the Taxpayer, and myself question if the Tax Program Supervisor 3 had the right to look at the information. We have asked the Tax Program Supervisor 3 if she had received approval from her local chain of command, Carson City, and the Nevada Attorney General Office to look at the information? To this date, we have not received an answer. This harassment will be presented before the Judge at the Nevada District Court and also before the Administrative Law Judge (ALJ) for the Request for Oral Hearing. The Tax Program Supervisor 3 used previously delinquent Modified Business Tax (MBT) returns to issue the citation. These MBT returns turned out to be zero returns. It is not totally clear by Nevada Revised Statute (NRS) and Nevada Administrative Code (NAC) if Revenue can include SUT amounts on a MBT citation. My guess is Revenue missed a procedure that needed to be done in the past and they are trying to make up for it.

Thank You and Be Safe!

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