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May 2, 2024

Sarah Glazner, Management Analyst III
Nevada Department of Taxation
3850 Arrowhead Drive, 2nd Floor
Carson City, Nevada 89706

Sent via email: sglazner@tax.state.nv.us

RE: Proposed Regulation 152-22 Voluntary Disclosure

Dear Ms. Glazner:

I am writing on behalf of the Nevada Taxpayers Association (NTA) to request that the following comments be considered for changes to the proposed regulation:

- Within 90 days after the application for a voluntary disclosure is filed, the taxpayer must file delinquent returns and pay the owed tax within 90 days of filing a voluntary disclosure application. However, the proposed regulation lacks clarity on whether a payment plan is permissible as part of the disclosure process. As it stands, the regulation appears to mandate full payment, potentially excluding payment plan options. The NTA proposed to amend the language to allow taxpayers the choice of paying in full, pursuing a payment plan, or exploring an offer in compromise.
- Section 3 restates the requirement for full payment, applicable when the Department deems voluntary disclosure requirements unmet. Unlike audited taxpayers, who can seek redetermination without paying taxes, penalties, or interest, voluntary disclosure taxpayers must meet this condition within 60 days to petition for redetermination. The NTA recommends amending the language to grant voluntary disclosure taxpayers the same rights as audited ones regarding redetermination, regardless of payment status.
- The current regulation shifts authority from the Tax Commission to the Department. The NTA suggests amending the language to grant taxpayers the right to appeal to the Tax Commission.

Thank you in advance for your consideration for amending the proposed regulation.

Sincerely,

Yolanda King
