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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](mailto:sglazner@tax.state.nv.us)

RE: Proposed Regulation 157-22 - Related to Audits

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:

- Request to amend and include language that states: If the primary or secondary preferred method of contact for the taxpayer is not an email address, the Department must send courtesy copies of all correspondence via email if the department has a known email address.

We're addressing an issue through an amendment related to a situation where a member missed the appeal deadline. Despite continuous email communication between the Department and the taxpayer during the process, the Department did not send a courtesy notice of the audit determination via email.

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

Sincerely,

Yolanda King

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