

December 3, 2025

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

Subject: Problems with the new Department's Redetermination Letter

Hello Commissioners,

I would like to provide following problems with new Department's Redetermination Letter:

1. The tone of the letter is very attacking and not user friendly.
2. There is no mention of the Taxpayer can pay the audit billing and still appeal the audit. I guess the Department has decide to **ignore** the Hohl Motorsports Inc. decision by the Nevada Supreme Court. One of the questions that was answered in that decision is the Taxpayer can pay the Department's billing and still appeal.
3. As in the original audit report, the redetermination letter mentions nothing about the appeal process available to the Taxpayer. Since the Department's audit section refuses to explain to the public the appeal process, I will take this opportunity to explain it. The appeal process is as follows:
 - a. File a petition for redetermination that is done by the same folks that did the audit. As many Taxpayers have found out the hard way unfortunately, this ends up being a waste of time.
 - b. Hearing before the Administrative Law Judge (ALJ).
 - c. Hearing before the Nevada Tax Commission (NTC).
 - d. Hearing before the Nevada District Court.
 - e. Hearing before Nevada Supreme Court.

Taxpayers need to realize the Department will attempt to keep you from each of the steps in the appeal process by not providing user friendly understandable information.

The recent Nevada Supreme Court decision on Hohl Motorsports Inc. vs Nevada Department of Taxation ruled that Taxpayers should receive Justice and Fairplay which is the intent of the Nevada Taxpayers' Bill of Rights but the Department has just decided to ignored it.

Thank You and Be Safe,
Ron Voigt
702-321-9245

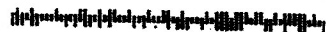


STATE OF NEVADA
DEPARTMENT OF TAXATION
MAIN OFFICE
3850 Arrowhead Dr., Carson City, Nevada 89706

JOE LOMBARDO
Governor

GEORGE KELESIS
Chair, Nevada Tax Commission

SHELLIE HUGHES
Executive Director



Notice of Redetermination

Dear Taxpayer,

The Nevada Department of Taxation (Department) conducted a redetermination of the audit of your business for the following tax type(s) and period(s).

Redetermination for

| Period From | Period To | Tax | Interest | Penalty | Total |
|-------------|-----------|--------------|-------------|-------------|--------------|
| | | \$171,415.96 | \$29,918.58 | \$17,141.62 | \$218,476.16 |

Original Audit Determination Date

Petition for Redetermination Date

Reason For Petition: Taxpayer's appeal is based on the grounds set forth in NRS 233B.135. The Department's audit findings are:

- (a) In violation of constitutional or statutory provisions; and/or
- (b) In excess of the statutory authority of the agency; and/or
- (c) Made upon unlawful procedure; and/or
- (d) Affected by other error of law; and/or
- (e) Clearly erroneous in view of reliable, probative, and substantial evidence in the whole record; and/or;
- (f) Arbitrary or capricious or characterized by abuse of discretion.

The redetermination of the audit resulted in a Deficiency Determination. This redetermination does not reflect any prior debits or credits on the account.

Your unpaid tax liability incurs interest, which is calculated through... and accumulates at a rate of 0.75% per month until you pay the tax in full. If you fail to pay the full amount of tax or do

not execute a written payment plan agreement pursuant to NAC 360.450 to 360.464, inclusive, within 30 days of the Notice, the Department is legally obligated to impose a 10% penalty pursuant to NRS 360.400, on the tax due amount. The Department may utilize any security you have provided to offset this liability.

Please review the redetermined audit schedules. If you agree with the result of the redetermination as reported herein, sign the attached Audit Acceptance Agreement form, and return it to the Carson City office by 1 _____. By signing the Audit Acceptance Agreement form, you accept the terms of this Notice of Redetermination as final and there will be no hearing pursuant to NAC 360.706(4)(b). If the Audit Acceptance Agreement is not filed in person or postmarked by the aforementioned date, your dispute will be forwarded to an Administrative Law Judge for a hearing.

You can respond to this letter by visiting My Nevada Tax at MyNVTax.nv.gov/TAP and entering the Letter ID of this letter on the 'Respond to Letter' link.

Alternatively, you can mail any required documents to the Department of Taxation at 3850 Arrowhead Dr., Carson City, NV, 89706.

Sincerely,

Department of Taxation



STATE OF NEVADA
DEPARTMENT OF TAXATION

MAIN OFFICE
3850 Arrowhead Dr., Carson City, Nevada 89706

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**Audit Acceptance Agreement
(NAC 360.706(4)(b))**

| |
|--|
| Audit Group ID: |
| Date of Notice of Audit Determination: |
| Date of Notice of Redetermination: |
| Audit Acceptance Agreement Due Date: |

| |
|-----------------------|
| Taxpayer/Entity Name: |
| Address: |

Taxpayer filed a Petition for Redetermination of the tax, penalty and interest set forth in the Notice of Audit Determination dated _____. The Department issued a Notice of Redetermination dated _____.

By signing below, Taxpayer has no further petition rights, and no hearing will be held.

Pursuant to NRS 360.400, Taxpayer acknowledges that the Department will impose a penalty in the amount of 10% of the redetermination amount, exclusive of interest and other penalties, if Taxpayer does not, within 30 days of the date of the Notice of Redetermination, pay the redetermined tax amount or execute a written payment plan agreement pursuant to NAC 360.450 to 360.464, inclusive.

By signing below, I accept the terms set forth herein, or I am authorized to act on behalf of the Department or Taxpayer, as applicable.

Auditor Printed Name: _____

Signature: _____ Date: _____

Taxpayer Printed Name: _____

Signature: _____ Date: _____

Taxpayer Representative Printed Name: _____

Signature: _____ Date: _____