

State and local tax services

Navigating in an environment of long-term budget pressure

To meet current budgetary needs, states are considering ways to generate additional tax revenue—not only through legislative initiatives and tax amnesties, but also through enhanced enforcement. To support these efforts, many states are collecting and leveraging information gained from the IRS or increasingly from other states. Companies need to have a state and local tax strategy that meets today's challenges and business objectives.

PwC's State and Local Tax (SALT) practice can help manage state and local tax burdens by recommending solutions that are consistent with your company's overall business objectives and by identifying appropriate tax treatment that is consistent with good business practices and states' applicable tax laws and rules.

Our team can help you with:

- **Income/franchise tax planning, controversy, and financial reporting:** Perform nexus determinations, adhere to "tax shelter" disclosure rules, negotiate voluntary disclosures, manage tax controversies, analyze interest add-back and safe-harbor provisions, and comply with FIN 48
- **Indirect taxes:** Identify and explore indirect tax opportunities and issues as they relate to assessment and risk management; business expansion; mergers, acquisitions, and reorganizations; systems, processes, and controls; refunds and cash flow; policy and design
- **Employment taxes:** Assess payroll compliance and processes and help develop and implement strategies to reduce risk and achieve tax savings
- **Credits and incentives:** Unlock and secure favorable incentive packages, including tax and non-tax savings opportunities for past investments, job creation, research, training, and other qualified expenditures
- **Abandoned and unclaimed property:** Identify property subject to states' escheat provisions, analyze impact, and provide strategic resolutions

Benefits of Working with Us

National Practice—Our national network allows us to communicate effectively and efficiently with our counterparts throughout the country, in order to provide you with the best resources that can assist with your state and local tax needs.

Experience—Our seasoned practitioners have experience across multiple industries and jurisdictions. Our professionals include former heads of Economic Development Offices and high-level employees of Departments of Revenue—allowing us to provide deep insight and help in determining your state and local tax liability and helping you meet your business objectives.

myStateTaxOffice—We offer clients and friends complimentary analyses of regulatory, legislative, and judicial tax developments at the state and local levels that can be accessed via www.pwc.com/salt. Our weekly e-mails provide updates on recent and noteworthy developments.

Technology—Technology innovation is at the forefront of our practice. Our sophisticated technology tools enable our professionals to provide companies with accurate and efficient advice and solutions to meet today's business challenges.

Let's Talk

If you're interested in discussing these matters with leading specialists, please contact:

Robert Bazata at (646) 471-5140 or robert.j.bazata@us.pwc.com

Robert Bazata is a partner and the US leader of PwC's State and Local Tax practice. With 20 years of professional experience as a state and local tax specialist, he specializes in indirect tax consulting and unclaimed property for companies in various industries.

Other team members include:

Jack Kramer — Income and franchise tax, controversy and financial reporting at (646) 471-2640 or jack.kramer@us.pwc.com

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