



State and local tax services

Bringing clarity to tax issues

Smart decisions. Lasting value.™

State and local taxes (SALT) continue to become more complex. States and localities have become more aggressive, thereby increasing the risks for companies. Penalties and negative media coverage related to noncompliance can erode confidence in senior management.



Crowe provides the SALT insights multistate businesses need to deal with one of their largest operating expenses. Businesses can benefit greatly from our proactive approaches to:

- Income and franchise tax
- Indirect tax
- Property tax
- Credits and incentives
- Unclaimed property

Our SALT specialists help companies develop effective tax planning strategies. They're committed to providing the personal attention and tax insights for your industry and service needs. From insightful tax planning strategies to full turnkey tax compliance outsourcing, you decide how to put our team to work for your organization.

Income and franchise tax

Crowe can help you get to the bottom of issues related to income and franchise tax compliance. We focus on gaining a thorough understanding of your company's primary business objectives and industry challenges so that our services can meet your unique needs.

Our experienced professionals can help your company effectively manage your tax burden, minimize exposures, and add value to your business. Crowe has a track record of helping companies in many industries obtain significant state income tax refunds as well as ongoing tax savings in the areas of:

- Effective tax-rate planning
- Transaction planning and mergers and acquisitions due diligence
- State- and locality-specific planning
- Filing options and elections/apportionment and allocation planning
- Tax-efficient legal entity structures
- Nexus reviews, voluntary disclosure, and audit defense services
- Accounting Standards Codification 740 consulting and tax accounting assistance
- State and local income tax return outsourcing
- State reporting of federal audit adjustments using our proprietary CSTAR® solution

Indirect tax

The burden related to complying with indirect taxes can often be an onerous one in today's global economy. Indirect taxes include sales and use tax, global VAT, and various state and local excise taxes including communications tax and fuel tax. Tax rates and bases vary by governmental jurisdiction, and governments are constantly changing the rules to raise additional revenues.

For companies that make internet sales, the pressure to comply with varying tax ordinances has intensified due to the U.S. Supreme Court's Wayfair decision, which invalidated the physical presence requirement. Crowe can provide an impartial review of sales and use tax processes that can help reduce the risks of noncompliance, improve efficiency, and identify tax opportunities.

Our tax specialists conduct an objective review of current processes before recommending an optimization strategy. Our broad range of service options includes:

- Refund recovery studies
- Indirect tax system implementation
- Indirect tax return preparation using technology solutions
- Process improvement and systems consulting
- Taxability determinations and matrices
- Nexus studies and voluntary disclosures
- Audit defense, managed audits, and formulary rate reporting
- Utility studies
- E-commerce transaction planning

Property tax

Property tax filing requirements vary by state, county, city, and sometimes even township, resulting in mind-bending complexity. Not surprisingly, many large and small companies lack dedicated resources to handle the personal property tax compliance process. Our property tax compliance and consulting teams are able to review your property to determine various methods that can help you effectively manage your tax burden.

Crowe property tax professionals help in-house tax departments gain greater control over complex tax processes. We can help reduce risks, improve efficiency, and identify ways to maximize tax advantages through specialized services.

Business personal property tax compliance services:

- Tax return reconciliation, preparation, and filing
- Assessment notice procurement and processing
- Tax calendar management and tax bill processing
- Accrual budgeting and forecasting
- Leased asset tax allocation and billback

Real estate property tax advisory services:

- Fair market value and uniformity analysis
- Appeal administration and negotiations
- State and local market data research
- Appeal consultation and representation services

Tax reporting structure can take on increased complexity for industries transitioning their machinery, plant, and equipment for the 21st century. With decades of experience in the valuation of complex real and personal property, Crowe property tax professionals help to confirm that the appropriate amount of tax is paid on integrated and technologically advanced facilities. Specific complex and business personal property tax advisory services include:

- Appeal consultation and representation services
- Fair market value analysis and negotiations
- Audit defense and risk management
- Obsolescence and facility use analysis
- Retail modeling and prototyping
- Capitalized asset and intangible cost segregation
- Pollution control equipment analysis

Deep specialization

Credits and incentives

Cities and states continue to assemble incentive packages to attract business investment. Companies that maximize the use of incentives can improve return on investment and enhance shareholder value. Crowe can help obtain incremental tax advantages consistent with the strategic business direction of your organization.

Crowe tax professionals can help you:

- Achieve optimization on planned acquisitions, facility consolidations, business expansions, business contractions, equipment rebuilds, employee expansions, research and development, and “green” initiatives
- Discover cost-reduction opportunities surrounding location costs, government incentives, alternatives to traditional financing, construction cost containment, and credits and incentives
- Identify, broker, and opine on transferable credits within the marketplace
- Identify annual statutory tax credits

Our services continue beyond implementation to help companies stay in compliance with the requirements of incentive packages on an ongoing basis.

Unclaimed property

States are increasingly assertive in exercising their rights to unclaimed property. Crowe offers unclaimed property services in multiple areas, including:

- Compliance
- Consulting
- Audit defense
- Remediation
- Risk mitigation
- Planning and process improvement

The Crowe unclaimed property team includes professionals who have extensive experience with unclaimed property controversy representation. Our specialists use an innovative technology program to streamline processing, revealing exposure and policy gaps and identifying exemption opportunities while providing an overall framework to help mitigate risk.



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