



# State and Local Tax Services



Audit | Tax | Advisory | Risk | Performance

The Unique Alternative to the Big Four®



## Service Leaders



**Michael Hollowell, Partner**  
SALT Services Leader

574.236.8672  
michael.hollowell@crowehorwath.com



**Chris Hopkins, Partner**  
Income and Franchise Tax |  
Unclaimed Property

212.572.5592  
chris.hopkins@crowehorwath.com



**Shawn Kane, Partner**  
Income and Franchise Tax |  
Unclaimed Property

630.586.5250  
shawn.kane@crowehorwath.com



**Dan Megathlin, Principal**  
Sales and Use Tax

404.442.1613  
dan.megathlin@crowehorwath.com



**Dean Uminski, Principal**  
Property Tax | Credits  
and Incentives

574.239.7865  
dean.uminiski@crowehorwath.com

## State and Local Tax Services

State and local taxes never cease to become more complex, and regulators demonstrate minimal tolerance for business errors and perceived ethical lapses. 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 Horwath LLP provides the state and local tax (SALT) insights that multistate businesses demand to deal with one of their largest operating expenses. Businesses can benefit greatly from our proactive approaches to:

- Income and franchise tax
- Sales and use tax
- Real and personal property tax
- Credits and incentives
- Unclaimed property

Our SALT specialists help companies develop strategies to ease the compliance process, minimize the total state and local tax burden, and identify sustainable tax reductions to reduce expenses and increase cash flow.

Crowe SALT professionals are 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 meet your unique needs.

Our experienced professionals can help your company reduce tax bills, minimize exposures, and add value to your business. Crowe has a demonstrated 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® (Crowe State Tax Amended Reporting) solution

## Sales and Use Tax

Tax rates and bases vary by jurisdiction, and states are constantly changing the rules to raise additional revenues. For companies with Internet sales, the pressure to comply with varying tax ordinances is intensified. Crowe can help with an impartial review of sales and use tax processes to help reduce the risks of noncompliance, improve efficiency, and identify tax savings 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
- Sales and use 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

## Real and Personal 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 real estate tax consulting team is able to review your real property to determine various methods to reduce the assessed value and save you tax.

Crowe property tax professionals can help you gain greater control over complex tax processes to reduce risks, improve efficiency, and minimize tax. We can help ease the personal property tax compliance process and identify methods to reduce real estate tax costs with these specialized services:

- Personal property tax return outsourcing
- Property tax abatement procurement and compliance
- Pollution control exemptions review
- Real property assessment review and appeal
- Personal property and real estate tax refund recovery services
- Fixed-asset inventories, reviews, and planning
- Inventory planning and exemptions review
- Audit defense and appeals review
- Ghost asset review
- Obsolescence review

## Tax Credits and Incentives

Cities and states continue to assemble attractive packages of incentives 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 help you to:

- Achieve savings 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 annual statutory tax credits

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



## Managing Unclaimed Property Risks

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

- Compliance
- Audit defense
- Unclaimed property 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 mitigate risk.

## Crowe Horwath LLP, The Unique Alternative®

Crowe Horwath LLP ([www.crowehorwath.com](http://www.crowehorwath.com)) is one of the largest public accounting and consulting firms in the United States. Under its core purpose of “Building Value with Values®,” Crowe uses its deep industry expertise to provide audit services to public and private entities while also helping clients reach their goals with tax, advisory, risk, and performance services. Crowe and its subsidiaries have offices coast to coast with more than 3,000 personnel. The firm is recognized by many organizations as one of the country’s best places to work. Crowe serves clients worldwide as an independent member of Crowe Horwath International, one of the largest global accounting networks in the world, consisting of more than 150 independent accounting and advisory services firms in more than 100 countries around the world.



\*Ranked eighth in  
“2014 Top 100 Firms,”  
Accounting Today

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