

V.A.L.T.A.

Virginia Association of Local Tax Auditors

Expert Round Table Discussion



May a legal entity use Inc., Corp. or LLC in a fictitious trade name if the entity is not registered as such with the proper regulatory agency?

How to deal with very large
BPOL, M&T and/or PP
accounts that like to use
lawyers or tax consultants to
manipulate local tax authority.

The Honorable W. Jean Shrewsbury

County of Augusta

The Honorable Don Coffey

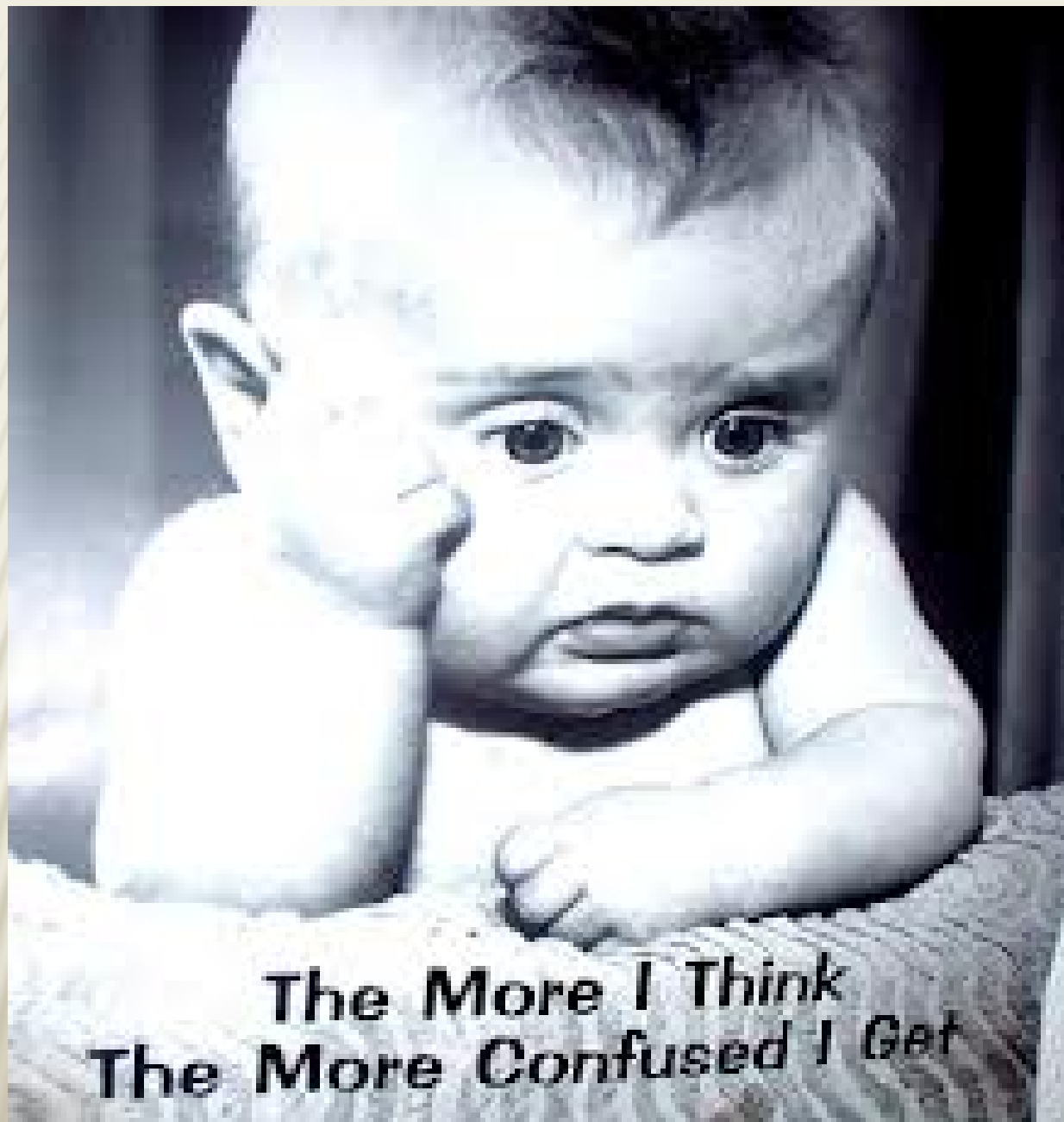
City of Waynesboro

The Honorable Cathy Kimberlin

City of Covington

The Honorable Ann T. Burkholder

City of Winchester



**The More I Think
The More Confused I Get**

the quadratic of
 $b = -(r_1 + r_2)$ and
 these expressions are identical to (1)

(2) $r_1 = y^3$ (iii) $r_2 = z^3$

(iv) $k^2 + Rk - \frac{Q^3}{27} = 0$

solving (v) we obtain the

(vi) $k_1 = -\frac{R}{2} + \sqrt{\left(\frac{R^2}{4}\right) + \frac{Q^3}{27}}$ and

(vii) $k_1 \equiv y^3$ and

(viii) $k_1 \equiv y^3$ and

What is an appeal?

A document that challenges
the intellectual evolution and
genetic origin of the staff of
the Commissioner of the
Revenue or Director of
Finance.

DUMB AND DUMBER

MUSIC BY
PICTURE
SOUNDTRACK



Appeal

Timely resort by an unsuccessful party in a lawsuit or administrative proceeding to an appropriate superior court empowered to review a final decision on the ground that it was based upon an erroneous application of law.

Can you hire a
consultant?

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consultant?

What documentation
should you have to
protect yourself against
confidentiality breaches?

On an appeal, why you
should hold a Hearing
rather than an informal
conference with the
taxpayer.

What's a Hearing and
why is it important?

Should you record a
hearing?

If you do a walk-
through, what do you
look for?

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Can the commissioner
of the revenue accept
offers in compromise?

Should the
commissioner of the
revenue accept offers in
compromise?

Reducing Gross Receipts for Gasoline/Kerosine/Diesel Fuel?