NOTICE OF TAXPAYER APPEAL RIGHTS

Any person or business assessed a business, professional and occupational license, machinery and tools, business tangible personal property or a consumer utility tax may seek a review of his or her assessment.

LOCAL ADMINISTRATIVE APPEAL

The taxpayer may request a review of a local license tax assessment, by the Commissioner of the Revenue, within 1 year from the last day of the tax year for which such assessment is made, or within 1 year from the date of the appealable event, whichever is later, pursuant to…

- an increase in the assessment of a local license tax payable by a taxpayer,
- the denial of a refund, or
- the assessment of a local license tax where none previously was assessed, arising out of the local assessing official's…
    1. examination of records, financial statements, books of account, or other information for the purpose of determining the correctness of an assessment;
    2. determination regarding the rate or classification applicable to the licensable business;
    3. assessment of a local license tax when no return has been filed by the taxpayer; or
    4. denial of an application for correction of erroneous assessment related to the filing of an amended application for license.

The Loudoun County Business Tax Appeal Process provides taxpayers a means to address assessment or filing issues. To learn more about the Loudoun County Business Tax Appeal Process we invite you to visit our webpage at https://www.loudoun.gov/DocumentCenter/View/125259, to view the appeal process in its entirety. The appeal process outlines all deadlines and requirements to file an appeal.

Please visit the Loudoun County Business Tax Appeals webpage at https://www.loudoun.gov/index.aspx?nid=3948 for complete information regarding local appeals.

STATE APPEAL OF LOCAL TAX ASSESSMENTS

Following an administrative appeal, within 90 days of the date of the Local Assessing Officer's determination, an administrative appeal may be submitted to the State Tax Commissioner. If new issues are present, within 30 days of the appeal notice provided to the State Tax Commissioner, the appeal to the State Tax Commissioner may be recalled and an administrative appeal filed requesting to address new issues, restarting the process.

Please visit the Virginia Tax Appeals webpage at https://www.tax.virginia.gov/administrative-appeals for complete information regarding state appeals and submission guidelines.

APPLICATION FOR CORRECTION OF ASSESSMENT TO THE CIRCUIT COURT

Utilization of this appeal process in no way affects a taxpayer's ability to seek remedy for an erroneous assessment in Circuit Court. The taxpayer may seek remedy in Circuit Court in addition to the appeal process or in placement of the appeal process. To seek remedy in Circuit Court, the taxpayer must file the Application for Correction of Assessment with the Clerk of the Circuit Court, within 3 years of the last day of the tax year for which any such assessment is made, within 1 year of the assessment date, or within one year from the Tax Commissioner's Final Determination, whichever is later.

Please consult VA Code §58.1-3984 for complete information regarding assessment corrections sought in circuit court.

****

Collection activity with respect to the disputed portion of the assessment is suspended upon receipt of a Local Administrative Appeal or upon written notice of appeal to the State Tax Commissioner or to the Circuit Court.

Loudoun County Business Tax Appeal Process

ROBERT S. WERTZ, JR.
Commissioner of the Revenue
Office (703) 777-0260
Fax (703) 777-0263

1 Harrison St., SE 1st Floor MSC 32
PO Box 8000
Leesburg, Virginia 20177-9804
www.loudoun.gov/cor

This document outlines the appeal process available to taxpayers in Loudoun County for resolution of local business tax assessment issues and explains the requirements for applying to the local assessing officer for review of a local business tax assessment.

General Information

1. In order for an appeal to be filed, an "assessment" must first occur.

   An assessment is a determination as to the proper rate of tax, the measure to which the tax rate is applied, and ultimately the amount of tax, including additional or omitted tax, that is due. An assessment shall include a written assessment made pursuant to written notice by the assessing official or a self-assessment made by a taxpayer upon the filing of a return or otherwise not pursuant to notice. A return filed or tax paid before the last day prescribed by ordinance for the filing or payment thereof shall be deemed to be filed or paid on the last day specified for the filing of a return or the payment of tax, as the case may be. An assessment includes a return filed on behalf of the taxpayer by the local assessing officer. Va. Code §58.1-3700.1

2. Depending upon the basis of the request, taxpayers are eligible to submit either an appeal or an administrative appeal.

   - An appeal of a business tax assessment may be submitted to request an amendment, reclassification, or correction of the assessment. *Va. Code* §§58.1-3980 - 58.1-3989
   - If the assessment is the result of an "appealable event", an administrative appeal may be filed to request an amendment, reclassification, or correction of the assessment. *Va. Code* §58.1-3703.1(A)(5)

     An appealable event is an increase in the assessment of a local license tax payable by a taxpayer, the denial of a refund, or the assessment of a local license tax where none previously was assessed, arising out of the local assessing official's (i) examination of records, financial statements, books of account, or other information for the purpose of determining the correctness of an assessment; (ii) determination regarding the rate or classification applicable to the licensable business; (iii) assessment of a local license tax when no return has been filed by the taxpayer; or (iv) denial of an application for correction of erroneous assessment attendant to the filing of an amended application for license. VA Code §58.1-3703.1(A)(5)(a)

3. The timeframe allowed for submission of an appeal is dependent on whether the request is an appeal or an administrative appeal:

   - An appeal application for review to the Loudoun County Commissioner of the Revenue may be filed within three (3) years from the last day of the tax year for any paid assessment or within one (1) year from the date of assessment, whichever is later. *Va. Code* §58.1-3980
   - An administrative appeal application for review to the Loudoun County Commissioner of the Revenue may be filed within one (1) year of the date of an appealable event or within one (1) year from the last day of the tax year, whichever is later. *Va. Code* §58.1-3703.1(A)(5)

- Following an administrative appeal, within 90 days of the date of the Local Assessing Officer's determination, an administrative appeal may be submitted to the State Tax Commissioner. If new issues are present, within 30 days of the appeal notice provided to the State Tax Commissioner, the appeal to the State Tax Commissioner may be recalled and an administrative appeal filed requesting to address new issues, restarting the process. *Virginia Department of Taxation - Guidelines for Appealing Local Business Taxes §1.2*

The Virginia Department of Taxation, within the Guidelines for Appealing Local Business Taxes, specifies that, *"For any limitation of time in making an Appeal to the Tax Commissioner, Application for Review, reply or any other information or material…should the last day of such limitation period fall on a Saturday, Sunday, or holiday observed by the Commonwealth of Virginia, the Appeal, Application, reply, or other information or material may be filed on the next business day. For any limitation of time…the limitation shall begin to run on the day next following the event that triggers the time limitation."*

4. An appeal must be submitted in good faith. A submission in good faith is not "frivolous" or "jeopardized by delay". *Va. Code* §58.1-3983.1

   "Frivolous" means a finding, based upon specific facts, that the party asserting the appeal is unlikely to prevail upon the merits because the appeal is (i) not well grounded in fact; (ii) not warranted by existing law or a good faith argument for the extension, modification, or reversal of existing law; (iii) interposed for an improper purpose, such as to harass, to cause unnecessary delay in the payment of tax or a refund, or to create needless cost from the litigation; or (iv) otherwise frivolous.

   "Jeopardized by delay" means a finding, based upon specific facts, that a taxpayer designs to (i) depart quickly from the locality, (ii) remove his property therefrom, (iii) conceal himself or his property therein, or (iv) do any other act tending to prejudice, or to render wholly or partially ineffectual, proceedings to collect the tax for the period in question.

5. Incomplete applications will not be accepted. The Commissioner of the Revenue, or his/her Deputies or Representatives, shall reject all incomplete applications. If rejected by the Commissioner of the Revenue or his/her Deputies or representatives, the taxpayer shall be notified and given 30 days to complete the application.

6. Upon receipt of the full and complete application, a full review will be conducted and a final written determination will be issued within 90 days.

7. The Commissioner of the Revenue, or his/her Deputies or representatives, may request to hold a conference with the taxpayer or request the submission of additional information or documentation. A request for documentation customarily affords the taxpayer 30 days to submit the information. Additionally, the Commissioner of the Revenue, or his/her Deputies or representatives, may conduct a further audit or gather any other evidence deemed necessary for a proper and equitable determination of the appeal application.

8. For additional information regarding appeals, please consult the Loudoun County, VA Codified Ordinances, Chapter 840 (www.loudoun.gov/ordinances). Additional information regarding business taxes is available at www.loudoun.gov/cor or www.tax.virginia.gov or by calling the Office of the Loudoun County Commissioner of the Revenue at (703) 777-0260.

The utilization of the appeal process does not preclude remedies available to the taxpayer through the Circuit Court.

Instructions

1. Please review the information provided in this document regarding eligibility for appeal, filing timelines and required documentation.

2. Specify the name and address of the taxpayer, physical location, Federal tax identification number and Loudoun County tax account number.

3. Clearly identify the assessment and the amount(s) in dispute.

4. Provide a detailed statement explaining why the assessment is erroneous. The statement should include facts, issues and supporting external documentation that supports the statement.

5. Provide a statement of the specific relief sought.

6. If a representative is selected for the appeal, provide the name, title, mailing address, e-mail address and phone number of the representative, as well as a completed Appointment of Representative form which is available at www.loudoun.gov/DocumentCenter/View/81249.

7. Appeals and supporting documentation should be submitted by email to btcor@loudoun.gov or mail to:

Deputy Commissioner Business Tax
Office of the Commissioner of the Revenue
Loudoun County
P.O Box 8000
Leesburg, VA 20177-9804

Appeals may also be submitted in person at either our Leesburg or Sterling office. If mailed, the appeal is considered to have been filed as of the postmarked date.

March 26, 2018

[redacted]

Re: Business License Tax and Business Tangible Personal Property Tax Audit
Tax Account #[redacted]

Dear [redacted]:

The Commissioner of the Revenue is responsible for administering local tax revenue programs mandated under Title 58.1 of the *Code of Virginia*. Consequently, routine reviews of required business license and business tangible personal property tax returns are conducted to ensure that all taxpayers have been equitably assessed.

Our office has initiated a review of the tax records for [redacted] for the 2015, 2016, 2017 and 2018 tax years. The business was selected for review as a result of a variance in the filing of Business Professional and Occupational License Tax. Our records show the physical location of the business in Loudoun County as [redacted]. Based on our review of the company business license and business tangible personal property accounts, we will need more information to complete this analysis.

Per Virginia Code §58.1-3703.1, adequate records should be kept by every person who is assessable with a local license tax to support their filings. Listed below are the business records and related information that we are requesting to perform our review:

1) Complete and signed copies of Federal and state tax returns, including all related schedules, with proof of filing, for the tax years 2014, 2015, 2016 and 2017 for [redacted].

2) Breakdown of revenue generated from all sources on a calendar year basis for the years 2014, 2015, 2016 and 2017.

3) Complete list of business tangible personal property owned or used by [redacted] that was located in Loudoun County on the first of January for the calendar years 2014, 2015, 2016 and 2017. This list should include description, original capitalized cost and year of purchase for each asset, including those that were expensed or fully depreciated under I.R.S. regulations. Please also include any leased equipment along with the name of the leasing company and pertinent lease agreements.

The audit has been assigned to business tax auditor Julie Rivard. Please submit the requested documents to the attention of Mrs. Rivard by mail to the address listed above or by email at julie.rivard@loudoun.gov on or before April 23, 2018. As part of our review, it may be necessary to request and review additional records. If you wish to appoint a representative in the audit please return the enclosed Appointment of Representative form.

If you have any questions concerning this audit or if additional time is needed, please contact Mrs. Rivard at (571) 258-3067 or me in advance of the due date by email or telephone.

Sincerely,

Michelle Guenther
Deputy Commissioner Tax Compliance
michelle.guenther@loudoun.gov
(703) 777-0694

Enclosure(s)
Appointment of Representative

April 17, 2018

[redacted]

Re: Appeal of Business Personal Property Tax
Tax Account #[redacted]

Dear [redacted]:

We are in receipt of your e-mail dated April 12, 2018, appealing the 2018 Business Personal Property Tax (BPPT) assessed by Loudoun County. This office acknowledges that you are an authorized representative on this account.

According to your e-mail, the amount assessed upon [redacted] for the business personal property tax is inaccurate.

The Office of the Commissioner of the Revenue levies the local BPOL tax by local ordinance, enacted by authority of the *Code of Virginia*. On review, an assessment is deemed *prima facie* correct. That is, the local assessment will stand unless the taxpayer proves that it is incorrect.

In order to properly process your appeal under authority of *Tax Code of Virginia §58.1-3109(6),* we will need the following documents:

1. Complete and signed copies of Federal and state tax returns, including all related schedules, with proof of filing, for the tax years 2014, 2015, 2016 and 2017 for [redacted].

2. Breakdown of revenue generated from all sources on a calendar year basis for the years 2014, 2015, 2016 and 2017.

3. A complete detailed asset list outlining all business tangible personal property owned or used by [redacted] that is located in

Loudoun County. This list should include description, original capitalized cost and year of purchase for each asset, including those that were expensed or fully depreciated under IRS regulations. Please also include and leased equipment along with the name of the leasing company and pertinent lease agreements.

To resolve this appeal within a reasonable amount of time, we are requesting this documentation no later than May 14, 2018. In the eventuality that more documentation is required, we will request it.

The appeal has been assigned to Business Tax Auditor, Julie Rivard (julie.rivard@loudoun.gov). Please submit the requested documents to the attention of Mrs. Rivard by mail to the address listed above or by email listed above.

If you have any questions concerning this appeal or if additional time is needed, please contact Mrs. Rivard at (571) 258-3067 or me in advance of the due date by email or telephone. If you have any questions concerning this audit or if additional time is needed, please contact me in advance of the due date by email or telephone.

Sincerely,

Michelle Guenther
Deputy Commissioner Tax Compliance
michelle.guenther@loudoun.gov
(703)777-0694

COMMONWEALTH OF VIRGINIA
COUNTY OF LOUDOUN
OFFICE OF THE COMMISSIONER OF THE REVENUE
P.O. Box 8000
Leesburg, VA 20177-9804
703-777-0260
Fax: 703-777-0263
www.loudoun.gov/cor

ROBERT S. WERTZ, JR.
COMMISSIONER

SUSAN A. BREEN
CHIEF DEPUTY

May 3, 2017

[redacted]

Re: Final Local Determination – [redacted]
Appeal of Business Professional & Occupational License and Business Personal Property Tax – Tax Account # [redacted]

Dear [redacted]:

This final local determination is in response to your appeals on behalf of [redacted] dated November 14, 2016 and December 27, 2016 requesting a correction to the Business Personal Property Tax (BPPT) filing and the Business Professional and Occupational License (BPOL) filing, respectively, for the 2013 through 2016 tax years. The appeal dated November 14, 2016 stated that [redacted] incorrectly included real property in the business personal property filings for the 2013 through 2016 BPPT tax years. The appeal dated December 27, 2016 stated that [redacted] incorrectly filed under the Retail Merchant classification and should instead be classified as a manufacturer. The appeals were originally assigned to Business Tax Assessor [redacted] and then reassigned on February 2, 2017 to Business Tax Auditor Julie Rivard. We have completed our review of the information provided and consulted the *Code of Virginia*, administrative rulings, and opinions to arrive at this determination.

FACTS

[redacted] is headquartered in Reston, VA and first registered for local business taxation with Loudoun County in 1995, under the business service classification, which was later changed to the retail merchant classification. We acknowledged receipt of the appeals in letters dated December 1, 2016 and

December 27, 2016, respectively. On February 6, 2017, Ms. Rivard requested supporting documentation including federal and state tax returns for the years 2013-2016 and a site visit date. Ms. Rivard and Senior Business Tax Auditor [redacted] conducted a site visit of the property on February 22, 2017. Following the site visit, leased equipment agreements, a list of locations and sample customer contracts were requested. We received all requested information on April 14, 2017.

ANALYSIS

The Office of the Commissioner of the Revenue levies local license taxes and fees on the gross receipts of businesses as authorized by the State of Virginia. The *Code of Virginia* outlines and defines many of the laws which govern local tax administration. Additionally, the Virginia Tax Commissioner and Attorney General issue advisory opinions and rulings which interpret the business statutes. These opinions and rulings are public and can be viewed and downloaded from the Virginia Department of Taxation's Tax Policy Library at http://www.tax.virginia.gov/content/welcome-laws-rules-decisions.

A taxpayer has the right to appeal an assessment of local business, professional and occupational license tax to the Commissioner of the Revenue. *Virginia Code* §58.1-3983.1(B)(2) clarifies a taxpayer's appeal rights by stating that the appeal "shall be filed in good faith and sufficiently identify the taxpayer, the tax period covered by the challenged assessment, the amount in dispute, the remedy sought, each alleged error in the assessment, the grounds upon which the taxpayer relies, and any other facts relevant to the taxpayer's contention." On appeal, the *Code* affirms that the assessment at issue "shall be deemed prima facie correct." In other words, the burden of proof in a local tax dispute is with the taxpayer.

Business Personal Property Tax

Real property and all tangible personal property except the rolling stock of public service corporations and that which is declared intangible under the provisions of *Virginia Code* § 58.1-1100 *et seq.*, is reserved for local taxation by Article X, § 4 of the Constitution of Virginia. Companies with taxable property located in Loudoun County on January 1 must annually report it for taxation by April 15th, and provide a detailed asset list. On appeal, a tax assessment is deemed *prima facie* correct. In other words, the local assessment will stand unless the taxpayer proves that it is incorrect.

[redacted] stated in the November 14, 2016 appeal letter that certain pieces of equipment, previously claimed on the [redacted] business personal property filing, should be included in the real property assessment. As part of the appeal review, our office requested and reviewed a copy of the master lease agreement between [redacted] and the [redacted]

[redacted] and all amendments to the agreement. All tangible property listed in the appeal was viewed during the site visit at [redacted] on February 22, 2017. Based on review of the Loudoun County real property assessment for the structure occupied by [redacted], we determined that the pieces of equipment listed in the appeal letter were not included in the real property assessment.

As cited in P.D. 14-90, in *Danville Holding Corp. v. Clement*, the Virginia Supreme Court set forth the following three part test in order to ascertain whether an item would be considered real or tangible property. The three tests are:

> *(1) the annexation of the chattel (property) to the realty, actual or constructive;*
>
> *(2) its adaptation to the use or purpose to which that part of the realty to which it is connected is appropriated; and*
>
> *(3) the intention of the parties, i.e., the intention of the owner of the chattel to make it a permanent addition to the freehold.*

PD 14-90 further clarifies:

> *The Court has emphasized the intention of the party making the annexation is the chief test to be considered in determining whether the chattel has been converted into a fixture. Although the intention does not need to be expressed in words, it should be able to be inferred from the nature of the property annexed, the purpose for which it was annexed, the relationship of the party making the annexation, and the structure and mode of annexation. The Court has also stated:*
>
>> *This test — the intention of the party making the annexation — is made the controlling criterion by most of the authorities, and generally it is considered the chief test. It is not always determinative, but in cases of doubt it has a controlling influence and must be considered. However, in order that a chattel may be converted into a fixture, the intention to make it a* ***permanent accession to the realty*** *must affirmatively and plainly appear; if the matter is left in doubt and uncertainty, the legal qualities of the article are not changed, and it must be deemed a chattel. [Emphasis added.]*

Test 1 - The master lease agreement between [redacted] and [redacted] states that any special equipment or features required by [redacted], within the confines of the leased space, in order to properly perform the function delineated in the contract, would be installed or constructed at the expense of [redacted]. Additionally, as the equipment was installed without significant damage to the building, it can be disassembled and removed without significant damage to the building. The gravity steam sterilizer, feedwater tank, biometrics, security system upgrades, wok station sprinkler head installation, waste station, combustion chambers, cooler coils replacement and both steam boilers are therefore not annexed to the realty and do not meet the criteria for the first test.

Test 2 – The gravity steam sterilizer, feedwater tank, biometrics, security system upgrades, wok station sprinkler head installation, waste station, combustion chambers, cooler coils replacement and both steam boilers are not attached to the building for the general purpose the building was erected and does not increase the value of the real estate for occupational use. Although these items would increase the value of the property for another large catering operation, the building leased to [redacted] by [redacted] was planned to be a warehouse or business park space for rent by any entity who wishes to conduct their business close to the airport. The facility is a blank box and was not constructed specifically as a large scale catering operation. The adaptation to the use or purpose of the realty to which the items are associated, making the items essential to the purposes of the building, has not occurred and therefore does not meet the criteria for the second test.

Test 3 - Article 8(a) of the master lease agreement between [redacted] and [redacted], defines "Operating Facilities" as,

> "...all trade fixtures, furniture, appliances, machinery, vehicles, and other equipment on or about the Premises, whether or not such machinery or equipment is bolted or otherwise attached to the Premises."

Regarding trade fixtures and all other items and equipment deemed "Operating Facilities" within Article 8(a), the master lease agreement specifies in item (c) of Article 8 that,

> "...any and all alterations to any said Fixed Improvements; provided, however, the property that is considered "Operating Facilities" under Article 8(a) herein shall not be considered Fixed Improvements."

The master lease agreement further specifies that only "Fixed Improvements" shall "vest in [redacted]". The intent of [redacted] in this agreement did not include annexation of the items in question and therefore the items fail to meet the third test. The gravity steam sterilizer, feedwater tank, biometrics, security system upgrades, wok station sprinkler head installation, waste station, combustion chambers, cooler coils replacement and both steam boilers do not meet the three part test and are therefore considered tangible property. Of the items presented in the appeal letter dated November 14, 2016, the dry sprinkler repair, air handling unit, compressor replacements, fire sprinkler replacement for loading dock area and the compressor & master controller replacement for roof top unit #3 would be fixed improvements that would vest in the Authority.

Business Professional & Occupational License Tax

The 2000 BPOL Guidelines, which are accorded the weight of regulation under §58.1-205, define gross receipts as:

> *...the whole, entire, total receipts, of money or other consideration received by the taxpayer as a result of transactions with others besides himself and which are derived from the exercise of the licensed privilege to engage in a business or profession in the ordinary course of business, without deduction or exclusion except as provided by law.*

Under the *Code of Virginia* §58.1-3703(C)(4), localities are prohibited from imposing a license fee or tax on a manufacturer for the privilege of manufacturing and selling goods, wares and merchandise at wholesale at the place of manufacture. To be classified as a manufacturer for BPOL tax purposes, a company must show the manufacturing activity is the primary business and not an ancillary activity.

The BPOL statutes do not define the term manufacturer. 23VAC10-500-520 cites the test developed by the Virginia Supreme Court *(County of Chesterfield v. BBC Brown, 1989)* involving three elements when determining if an activity qualifies as manufacturing:

1. *Original material, referred to as raw material;*
2. *A process whereby the original material is changed; and*
3. *A resulting product, which by reason of being subject to such processing, is different from the original material.*

During an onsite inspection of [redacted] facility, we observed meals being prepared to order according to specifications set by the individual airlines purchasing the meals. The items [redacted] receives for preparation are processed food products from a supplier, which are cooked and individually plated as meals in the same manner that food is prepared and served in a restaurant. Although there may be consideration for some of the items included in the food preparation process to be considered "raw materials", the preparation and cooking of food does not change the original material (steak, vegetables, etc.) or result in a product that is different from the original material as a result of the preparation process. [redacted] therefore does not meet the three part test for classification as a manufacturer. Additionally, [redacted] cannot be classified as a wholesaler as the airlines purchasing the meals prepared by [redacted] do not resell the meals at retail to the person consuming the meal.

Contracts reviewed during the course of the appeal between [redacted], [redacted] and the Airlines were clearly defined within the contracts as "catering" agreements. Additionally, the activity observed during the site visit was indicative of catering activity.

Public Document 97-410 clearly states that while a "catering business provides food, an item of tangible personal property, the primary business activity is the service provided in conjunction with the food." In accordance with Public Document 97-410, we find that [redacted] is a business service provider.

DETERMINATION

Based on our research and the information provided by [redacted] we have determined that the items detailed above are tangible property. Upon full review of [redacted] tangible asset list, we found additional items that should be claimed as tangible property and items that are real property that should be excluded. A delineated list of [redacted] assets has been attached and the BPPT filings have been adjusted accordingly. We have further determined that [redacted] is a business service provider and the 2013 through 2016 BPOL filings have been adjusted accordingly.

Audit Completion Reports outlining the results of this review are enclosed along with this letter. The Loudoun County Treasurer's Office handles tax billing, collection, and refunds and will be notified of the completion of the appeal. Your updated statement is available for review at www.loudoun.gov/paytaxes.

Although this is not the result you sought, I hope you understand the basis for our determination. I am enclosing a Notice of Taxpayer Appeal Rights, so that you may be aware of your options regarding the appeal process. If you have any questions, please feel free to contact Mrs. Rivard at (571) 258-3067 or julie.rivard@loudoun.gov or me at (703) 777-0694 or michelle.guenther@loudoun.gov.

Sincerely,

Michelle Guenther

Michelle Guenther
Deputy Commissioner Tax Compliance

Enclosures:
Notice of Taxpayer Appeal Rights
Appeal Completion Reports