



## Multistate Tax Commission Audit Committee Meeting July 29, 2024

### 1. Productivity

The Joint Audit Program staff completed four (4) income tax audits and parts of eight (8) other income tax audits during the 2024 fiscal year. Audit staff also completed four (4) sales tax audits and parts of five (5) other sales tax audits during the fiscal year. Currently, there are eighteen (18) income tax audits and twenty-four (24) sales tax audits in progress.

During the fiscal year, the income tax program proposed net assessments of \$297,738,703 for completed and partially completed income tax audits. Income tax program staff also proposed NOL and tax credit reductions of \$2,217,973. The sales tax program proposed net assessments of \$3,400,352 for completed and partially completed sales tax audits.

### 2. Staffing

The Joint Audit Program lost three employees during the 2024 fiscal year. Jackie Dalenberg, a long-time sales tax auditor, retired in July. Angie Kaur Grewal was hired in February to replace Jackie, but she later resigned in June. The program also lost two income tax auditors to the Internal Revenue Service. Ben Morris resigned in February and Bill LoCascio resigned in April. Looking ahead to fiscal year 2025, two new income tax auditors will be joining the audit program staff later this calendar year. Unfortunately, Kim Stewart also gave notice of resignation in July. Steve Yang, sales tax supervisor, and I plan to begin the hiring process to fill the two vacant sales tax auditor positions in early fall.

### 3. Audit Committee

The Audit Committee met three times in fiscal year 2024. The committee's first meeting of the fiscal year was held on July 24, 2023 in Austin, Texas. The second meeting was held on November 15, 2023, in Montclair, New Jersey. The third and final meeting of the fiscal year was held on May 1, 2024 in Kansas City, Missouri. During each meeting, the committee reviewed the status of ongoing MTC audits and received an exclusive SALT case update from

MTC legal staff. In the fall meeting, the committee also contemplated new sales tax audit strategies with Nikki Dobay.

#### 4. Training

Several training programs are in the works but do not have confirmed dates. You can always stay up to date with goings on at MTC by subscribing to the MTC monthly newsletter. Please sign up by sending your email address to Loretta King of the MTC staff – [lking@MTC.gov](mailto:lking@MTC.gov)

For information regarding upcoming MTC training, contact Sherry Tiggett at [STiggett@MTC.gov](mailto:STiggett@MTC.gov) or (202) 650-0296 or visit our website at <http://www.mtc.gov/Events-Training>.