



Multistate Tax Commission Audit Committee Meeting July 21, 2025

1. Productivity

The Joint Audit Program completed four (4) income tax audits and parts of eight (8) other income tax audits in 2025 fiscal year. Audit program staff also completed two (2) sales tax audits and parts of seven (7) other sales tax audits during the year. Currently, there are fifteen (15) income tax audits and nineteen (19) sales tax audits in progress.

During the fiscal year, the income tax program proposed net assessments of \$324,381,447 for completed and partially completed income tax audits. Income tax program staff also proposed NOL and tax credit reductions of \$19,264,619. The sales tax program proposed net assessments of \$3,876,992 for completed and partially completed sales tax audits.

2. Staffing

The Joint Audit Program has experienced an unusually high number of staffing changes during the 2025 fiscal year.

Sales Tax Program: Kim Stewart resigned early July 2024. Ben Chiu and Sonya Farmer joined the sales tax team in early March. In April, Sonya requested to transition to a part-time schedule with the Commission, which was approved on an experimental basis.. Ben decided to return to Texas in June 2025. Kylie Chamblee and Michael Bontrager joined the sales tax audit team in June 2025. Kylie previously worked for the Arkansas Department of Revenue, while Michael rejoined the Commission after several years in the public sector. He had previously served as a sales tax auditor with the Commission.

Income Tax Program: Ruth Kuvakas joined the income tax audit team in August 2024, bringing experience from the Vermont Department of Taxes. In October, Sal Tomaselli also joined income tax audit team. He previously worked with the Missouri Department of Revenue. Both Ruth and Sal have several years of experience working with multi-state corporate income tax.

3. Audit Committee

The Audit Committee met three times in fiscal year 2025. The committee's first meeting of the fiscal year was held on July 29, 2024, in Denver, Colorado. The second meeting was held on November 20, 2024, in Santa Fe, New Mexico. The third and final meeting of the fiscal year was held on April 30, 2025.

During each meeting, the committee received an update on the progress of open audits. In the summer and spring meetings, the committee received SALT case updates from MTC legal staff. In November, MTC legal staff provided a presentation on Global Intangible Low-Taxed Income (GILTI) issues.

4. Training

The Commission is working to provide more content on its online training platform including a basics corporate income tax course.

- Upcoming training and informational session opportunities:
 - You can always stay up to date with goings on at MTC by subscribing to the MTC newsletter. Please sign up by sending your email address to Loretta King of the MTC staff – lking@MTC.gov