

### **Project description: MTC Outreach to Taxpayers and Practitioners**

V 3.0 (Approved by MTC Strategic Planning Steering Committee 12-10-15; as modified by project team 1-29-16)

This project will involve development of a recommendation for a systematic process of regular outreach to both multistate taxpayers and multistate tax practitioners that facilitates the Commission's awareness of tax compliance issues of concern to taxpayers. "Compliance issues" includes issues related to compliance processes [e.g., uniform POAs, uniform filing dates, more uniform RARs, etc.] as well as issues related to substantive laws and policies. The project will also include development of recommended processes for addressing identified taxpayer concerns.

*Problem:* The MTC's vision includes the following element: "By 2019, the MTC will be recognized as the leading resource for ensuring equitable tax compliance." The MTC's current tax compliance activities are focused on issues of concern to the states. The MTC does not have a systematic process to regularly reach out to taxpayers or practitioners in the state and local tax community to identify compliance issues that are of concern to taxpayers.

*Risks:* Taxpayers, practitioners and the public are unlikely to view the MTC as the leading resource for ensuring equitable tax compliance if the MTC does not actively and systematically seek information from taxpayers and practitioners about issues of concern to those groups.

#### *Issues for review:*

- Identify ways that states can provide information about tax compliance issues that they hear of from taxpayers and practitioners
- Identify ways that MTC Committees can provide information about tax compliance issues that they hear of from taxpayers and practitioners
- Identify ways that taxpayers and practitioners can more easily raise issues of concern with the MTC
- Develop a process for determining which issues can and should be addressed, and how to address them

#### *Expected outcomes from the project:*

- Recommended process for actively soliciting taxpayer and practitioner compliance concerns
- Recommended process for addressing issues identified by taxpayers and practitioners

#### *Who should be involved in the project team:*

- Taxpayer representative – John Allan, attorney (Jones, Day)
- SALT practitioner – Shirley Sicilian (KPMG)
- MTC staff – Thomas Shimkin
- MTC Strategic Planning Steering Committee (project sponsor) – Rich Jackson (ID), MTC Vice Chair
- MTC Executive Committee member – Steve Cordi (DC)
- MTC Committee chairperson – Wood Miller, Uniformity Committee
  
- Resources identified by project team – consult as needed
  - MTC Audit, Nexus and Litigation committees
  - FTA Executive Director or Deputy Director
  - Taxpayer groups and tax practitioner groups (AICPA; ABA; state-level taxpayer liaison groups)