



## ***The Challenge with Managing Business Licenses***

Various business license exemption and apportionment opportunities that bring direct above-the-line savings are widely available yet rarely utilized by companies. These opportunities generally span state and local gross receipts, headcount, payroll-based, and hybrid taxes and impact both domestic and foreign companies with domestic operations. Due to the complexity of business license compliance rules and regulations, as well as the general lack of dedicated personnel and processes, many companies are not able to track, let alone implement, the necessary tax saving strategies. As a result, most companies leave valuable business license tax savings, to which they are entitled, on the table.

### ***The Changing Business License Environment***

Ryan is continuously looking at audit defense, compliance management tools, and mitigation opportunities related to the changing nature of business licenses brought on by changing jurisdictions but also internal corporate changes. With the stagnant economy, local jurisdictions are enacting their rights to tax on gross receipts and becoming much more aggressive in their manner of pursuit.

- Multiple jurisdictions
- Mobile employees
- Agents

- Expansion
- Merger and acquisition and internal reorganization
- Cost and internal impact of revenue tracking

### ***Understanding the Issues***

Ryan is uniquely equipped with a fully integrated practice of subject matter specialists devoted to business license issues. We offer expertise in every area of state, county, and local licensing. We know where to look, what to ask, and how to take advantage of every possible opportunity through a suite of client advisory services, including:

- Review of current license portfolio for refund opportunities and areas of risk
- Review of tracking and process controls
- Audit management
- Hearing defense
- Voluntary Disclosure Agreements with taxing authorities
- Analysis of revenue based on unique jurisdictional requirements
- Compliance



## Client Success Stories



### Strategic Partnership

**Client Issue:** Expanding business into new markets with minimal tax personnel to keep up with the demanding task of research and compliance needs.

**Approach and Solution:** Ryan's team worked side by side with the company performing regularly needed research as the client grew and entered new markets.

**The Result:** Successfully helped client navigate ordinances and administrative rules in order to comply with reporting and registration requirements in a unique industry that included the Bottle Bill and Recycling responsibilities.




### Audit Management

**Client Issue:** A one-man tax department facing a multi-year audit in the City of Los Angeles, where the Business License Tax statutes, ordinances, and regulations are complex and vary vastly depending on industry and location.

**Approach and Solution:** Ryan's team served as an extension of the client's tax department, performing site visits and performing an in-depth analysis of all the facts. By doing so, we learned that the company was not actually located within the taxing jurisdiction and therefore would need to be treated as so.

**The Result:** Ryan reduced the outstanding audit assessment into a refund due the taxpayer and produced a calculation for future filing that was agreed to by the City of Los Angeles and the audit staff.



### Voluntary Disclosure Agreement

**Client Issue:** Becoming aware that they were not properly registered in a particular jurisdiction with a ten-year look-back, the client reached out to us for assistance.

**Approach and Solution:** Ryan's team worked with the taxing jurisdiction to formulate an agreement for the taxpayer limiting the look-back and penalty amounts.

**The Result:** The taxpayer received a reduced look-back period from ten years to three with no penalty assessed.

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