



COMMONWEALTH of VIRGINIA

Department of Taxation

December 1, 2023

The Honorable Janet D. Howell
Co-Chair, Senate Finance and Appropriations Committee

The Honorable George L. Barker
Co-Chair, Senate Finance and Appropriations Committee

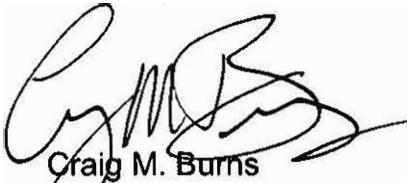
The Honorable Barry D. Knight
Chairman, House Appropriations Committee

The Honorable Roxann L. Robinson
Chairman, House Finance Committee

During the 2023 Session, the General Assembly enacted House Bill 1368, which directed the Department of Taxation to convene a work group to study the Department's current policies and procedures in order to determine options for a mechanism for tax practitioners to provide feedback to the Department on an ongoing basis, including the scope, feasibility, and function of an ongoing commission. The report of the work group is enclosed.

If you have any questions or comments regarding the work of the workgroup or the enclosed report, please do not hesitate to contact me.

Sincerely,



Craig M. Burns
Tax Commissioner

cc: The Honorable Stephen E. Cummings, Secretary of Finance

Workgroup to Study the Department of Taxation's Current Policies and Procedures in Order to Determine Options for Tax Practitioners to Provide Feedback to the Department on an Ongoing Basis Pursuant to 2023 House Bill 1368

Report

Department of Taxation

December 1, 2023

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Executive Summary

House Bill 1368 (2023 *Acts of Assembly*, Chapter 164) required the Department of Taxation ("Virginia Tax") to convene a work group to study its current policies and procedures in order to determine options for tax practitioners to provide feedback on an ongoing basis. Among such options, the work group was to consider the scope, feasibility and function of an ongoing commission or similar structure to provide regular feedback.

As required by House Bill 1368, the work group was comprised of the following members:

- Two representatives from the Taxation Section of the Virginia Bar Association
- Two representatives from the Virginia Society of Certified Public Accountants
- Two representatives from the Virginia Society of Enrolled Agents
- Two representatives from the Commissioners of the Revenue Association of Virginia; and
- Two representatives from the Low Income Taxpayer Clinics Program

Virginia Tax contacted these stakeholder groups to notify them of the formation of the work group and requested that each stakeholder group appoint two representatives to participate in the work group.

The initial meeting of the work group was held on July 12, 2023. A survey was sent to participants following the first meeting. A second meeting was held on September 28, 2023.

The work group identified the following areas of consensus:

- Virginia Tax will convene additional meetings with tax practitioners to receive feedback, with the initial meetings being held as frequently as a quarterly basis.
- Customer Service representatives will be trained to redirect inquiries by practitioners to the Tax Practitioner Hotline to allow for faster issue resolution.
- Virginia Tax will review whether the Office of the Taxpayer Advocate should include designated individuals as touch points for practitioners.
- Virginia Tax will explore whether a "posted date" may be added to guidance documents posted on the Laws, Rules and Decisions Library.

Following the second meeting, Virginia Tax circulated a draft report for written comment. All responses to the survey and all comments received from the work group are attached as Appendix C and D, respectively. This is the final report of the work group.

About Virginia Tax

Virginia Tax is responsible for administering most state taxes in Virginia, including its income and sales and use taxes. Virginia Tax promulgates regulations and issues rulings, guidelines, tax bulletins, forms, and other publications for the interpretation and enforcement of the various tax laws it administers. Virginia Tax works directly with individual and business taxpayers and local governments to ensure the Commonwealth's revenue is collected and taxes administered with fairness, diligence, and integrity.

Existing Mechanisms for Feedback

House Bill 1368 required Virginia Tax to convene a work group to study its current policies and procedures regarding soliciting and collecting feedback from tax practitioners. In furtherance of that directive, Virginia Tax began the work group with a review of the existing mechanisms for feedback and a discussion as to how they could be improved.

Virginia Regulatory Town Hall

The Virginia Regulatory Town Hall (the "Town Hall") is a comprehensive rulemaking website managed by the Virginia Department of Planning and Budget ("DPB"). The Town Hall allows state agencies to manage their regulatory information and associated meetings online, track regulatory actions throughout the review process, and easily communicate with the public and other interested parties. The Town Hall also provides the public with convenient access to detailed information regarding regulatory processes, automated notifications for specific events and meetings, and the ability to participate in the process via public comment forums. Information concerning the regulatory development process is available on the Town Hall, including past and current regulatory actions, periodic reviews of regulations, public comment forums, meetings, and contact information for agencies.

The Town Hall is also a repository for all of Virginia Tax's guidance documents. "Guidance document" is defined by Va. Code § 2.2-4101 as "...any document developed by a state agency or staff that provides information or guidance of general applicability to the staff or public to interpret or implement statutes or the agency's rules or regulations..." Agencies are required to maintain a complete, current list of all guidance documents and make the full text of such documents available to the public. Virginia Tax's guidance documents are all available on the Town Hall at <https://townhall.virginia.gov/L/GDocs.cfm>.

Taxpayer Advocate's Office

Pursuant to Va. Code § 58.1-1845, the Virginia Taxpayer Bill of Rights, taxpayers are entitled to request that Virginia's Taxpayer Rights Advocate provide assistance with problems or complaints the taxpayer has not been able to resolve through normal administrative channels. The Taxpayer Rights Advocate ensures that a taxpayer's rights are being protected during the audit and collection processes. The Taxpayer Rights Advocate also provides prompt review and resolution to cases that have not been resolved otherwise. Information must be provided in writing and provide a detailed description of the problem or complaint and the steps that have been taken towards resolution.

Laws, Rules and Decisions Library

Virginia Tax's Laws, Rules & Decisions Library is provided as required by state law, for the purpose of providing taxpayers and their representatives timely, accurate, and user-friendly access to policy references. The following policy document types are available in the Laws, Rules & Decisions Library:

- Rulings of the Tax Commissioner - rulings issued in response to specific inquiries or appeals from taxpayers. These rulings are usually made in response to appeals filed under the provisions of *Va. Code* § 58.1-1821.
- Tax Bulletins - notices issued by Virginia Tax to explain law changes, clarify existing law or policy, or publish information such as current interest rates. The bulletins are also sent to local Commissioners of the Revenue, media organizations, and tax practitioners.
- Attorney General Opinions - official opinions on the interpretation and administration of provisions of the Code of Virginia issued by the Attorney General in response to inquiries from state and local government officials.
- Legislative Summaries – a concise summary of tax legislation enacted into law during each legislative session.

Appeals and Ruling Process

Virginia taxpayers have a right to seek an informal review of any bill they believe has been incorrectly issued, or of any refund they believe was incorrectly denied. If the taxpayer remains unsatisfied with the informal review, they also have the right to file an administrative appeal to the Tax Commissioner under *Va. Code* § 58.1-1821 and request that the bill be adjusted or a refund be issued.

The assessment of tax, penalty, and interest is a formal act that starts time limitations on various appeal rights as well as authorizes various collection actions by Virginia Tax. A taxpayer has the right to file an appeal directly with the Tax Commissioner if they believe that Virginia Tax has incorrectly assessed tax, penalty, and interest. A complete appeal must be filed within 90 days of the date of assessment. This 90-day limitation period is strictly enforced.

Appeals should be filed using the Appeals Form and must include a complete statement of the facts involved in the case and the reason the taxpayer disagrees with the assessment, as well as any documentation supporting their position. Once the appeal is received, collection activity will be suspended until the Tax Commissioner issues a final determination on the appeal. If a taxpayer is unable to file their appeal within 90 days, they may pay the bill in full and file a protective claim for refund with the same information required for an appeal.

Taxpayers also may request answers to questions of tax policy or application of the law to a specific set of circumstances, without requiring an assessment. Such requests may be filed with reference to a specific taxpayer, on behalf of an organization, or anonymously. In general, an administrative fee of \$275 must be paid when a taxpayer files a ruling request. However, this fee does not apply if:

- The taxpayer is an individual or the ruling request is for a sole proprietorship or disregarded single-member LLC, and

- The taxpayer's gross monthly household income meets certain Low Income Certification Guidelines.

Once the Tax Commissioner issues a final determination or ruling, a redacted version is posted on the Laws, Rules and Decisions Library, as discussed above, as a public document.

Tax Processing Feedback Meetings

Since January 2015, Virginia Tax has convened regular meetings with tax practitioners to promote open and transparent dialog, build a productive coalition, and improve collaboration efforts between the Tax Professional community and Virginia Tax. During the fall of 2022, participation was expanded to include enrolled agents. Such meetings are generally held on a monthly or bimonthly basis, depending on the urgency of information and availability of participants. These feedback meetings are generally concentrated on return and payment processing and customer service.

House Bill 1368 Work Group

House Bill 1368 required a work group to be convened to study current Virginia Tax policies and procedures in order to determine options for tax practitioners to provide feedback on an ongoing basis. Such workgroup was required to be comprised of two representatives from each of the following stakeholder groups:

- Taxation Section of the Virginia Bar Association
- Virginia Society of Certified Public Accountants
- Virginia Society of Enrolled Agents
- Commissioners of the Revenue Association of Virginia
- Low Income Taxpayer Clinics Program

Virginia Tax contacted each stakeholder group and asked it to appoint two of their own representatives. The appointed representatives were:

- Taxation Section of the Virginia Bar Association – Kyle Wingfield and Alex Stauble
- Virginia Society of Certified Public Accountants – Sarah Adams and Kris Thomas
- Virginia Society of Enrolled Agents – Vaughan Long and Patrick Knightly
- Commissioners of the Revenue Association of Virginia (CORA) - Gerald Gwaltney, Commissioner of the Revenue for the Isle of Wight and Karena Funkhouser, Commissioner of the Revenue for King William County
- Low Income Taxpayer Clinics Program – Nancy Ryan and Nancy Rossner

The initial meeting of the work group was held on July 12, 2023. The second meeting was held on September 28, 2023. Following the first meeting, Virginia Tax circulated a survey to provide participants an additional forum to provide feedback. Following the second meeting, Virginia Tax circulated the draft report for review and written comments. All survey responses and written comments received from the work group are attached.

July 12, 2023 Work Group Meeting

The first work group meeting was held on July 12, 2023. All work group participants were in attendance, except for Karena Funkhouser, who was invited but was unable to attend. Prior to

the meeting, Virginia Tax provided work group participants an agenda of topics to be discussed. See Appendix B.

To begin the meeting, representatives from Virginia Tax provided an overview of the existing mechanisms for practitioner feedback, as discussed previously in the Existing Mechanisms for Feedback section. During the discussion, participants explored how existing systems could be improved. Generally, participants expressed a desire for increased transparency from Virginia Tax along with increased communications.

Participants suggested adding a date and time stamp to the publications of rulings of the Tax Commissioner on the Law, Rules and Decisions Library to indicate when they were uploaded to the Library.

Communication issues were brought to light, particularly regarding bankruptcy matters handled by the private debt collector engaged by Virginia Tax. Concerns were raised that it appeared less effective than the private debt collector previously used by Virginia Tax. The process of involving the outside contractor before directing taxpayers to Virginia Tax was seen as frustrating.

Participants emphasized the need for increased staffing for Virginia Tax's Voluntary Disclosure Agreement ("VDA") program. Virginia Tax has taken this under advisement and has reallocated staffing resources to provide additional support to the VDA program. There were also recommendations that additional staffing be provided to the Taxpayer Rights Advocate and that Virginia Tax copy taxpayers' Power of Attorney ("POA") representatives on correspondence to taxpayers, particularly in collections activities.

The functionality of Virginia Tax's web portal was discussed, with a request to make the individual side as functional as the business side. Additionally, the discussion expanded to consider systems in place elsewhere that might aid in enhancing practitioner feedback. Some ideas included adopting a system similar to the Internal Revenue Service's Systemic Advocacy Management System ("SAMS"), which allows for online submissions of potential issues, and the creation of an online portal for practitioners to view their accounts, similar to the IRS's mechanism. The creation of an online portal was studied in 2021 pursuant to House Bill 2060, Special Session I. An outside consultant conducted this study and solicited input from the VSEA, VSCPA, and VBA, among other stakeholders. The report provided recommendations and cost estimates for implementing such an online portal. See 2021 Report Document 780.

September 28, 2023 Work Group Meeting

The work group reconvened on September 28, 2023. In attendance were representatives from the Virginia Society of Certified Public Accountants, the Virginia Society of Enrolled Agents, the Commissioners of the Revenue Association, and the Low Income Taxpayer Clinics Program. Representatives from the Taxation Section of the Virginia State Bar were unable to attend.

To begin the meeting, representatives from Virginia Tax provided an overview of the responses to the survey sent to workgroup members. The meeting highlighted underutilized resources, including Virginia Tax's Tax Professionals webpage. Participants indicated that this webpage was often overlooked but could serve as a valuable resource repository, offering an FAQ section, common customer service questions, and access to the tax practitioner hotline. There was an emphasis on increasing awareness and accessibility to these valuable resources. Participants

also suggested that Virginia Tax call center representatives could redirect inquiries to Virginia Tax's Practitioner Hotline, as a resource allowing for faster issue resolution.

Virginia Tax representatives highlighted the state law requirement that it use the Town Hall for regulatory and guidance document development. They recommended that participants register with the Town Hall to receive email notifications of pending activities. Several participants indicated that they had not been aware of the existence of this resource. Participants recommended that Virginia Tax should better publicize the existence of the Town Hall and opportunities to comment on pending regulatory and guidance document development.

Distinctions between a Taxpayer Rights Advocate and a Taxpayer Liaison at the federal level were discussed, with the Advocate handling specific taxpayer issues and the Liaison focusing on policy and procedural issues. The discussion also touched on the functionality of the Taxpayer Advocate's role within Virginia Tax and the need for more dedicated fax and telephone numbers. The struggles faced by such advocates at both the federal and state levels due to an increased workload were noted. The idea of designating individuals within Virginia Tax as contacts for practitioners was raised, with a suggestion to identify key individuals for this role.

Some participants raised concerns about the difficulty in determining the status of pending appeals and rulings. Participants discussed the desire for an automated message system to provide them with updates on where their cases are in the process.

The work group also explored the idea of establishing an ongoing commission or work group to address policy and procedural issues. Participants considered the feasibility and function of this ongoing commission, emphasizing the need to create a diverse group of stakeholders from various organizations. The importance of consistency and a focus on policy matters were key considerations. Participants expressed a desire that such discussions should emphasize policy matters in addition to compliance or collections issues. Participants considered the possible frequency of meetings and discussions, whether monthly, quarterly or via email. It was noted that such a group should be formed administratively and that the focus should primarily be on administrative policies and procedures rather than legislative initiatives. In addition, Virginia Tax expressed that such a group would function most efficiently if meeting topics could be decided upon in advance, grouped according to similar functions, and if meetings could be scheduled such that the appropriate resources would be available to attend and would have adequate time to research issues raised by participants. Such a group would need to avoid duplication of efforts with the existing tax processing feedback meetings that already occur on a regular basis.

Findings & Recommendations

The work group mandated by House Bill 1368 brought together different practitioners who commonly represent taxpayers in tax return preparation and controversy. The work group had two official meetings. Virginia Tax is grateful to all those who participated and provided input for this report.

The work group identified the following areas of consensus:

- Virginia Tax will convene additional meetings with tax practitioners to receive feedback, with the initial meetings being held as frequently as a quarterly basis. The frequency of

meetings will be contingent upon sufficient agenda items that do not duplicate the efforts of the pre-existing tax processing feedback meetings.

- Customer Service representatives will be trained to redirect inquiries by practitioners to the Tax Practitioner Hotline to allow for faster issue resolution.
- Virginia Tax will review whether the Office of the Taxpayer Advocate should include designated individuals as touch points for practitioners.
- Virginia Tax will explore whether a “posted date” may be added to guidance documents posted on the Laws, Rules and Decisions Library.

Appendix A: Legislative Mandate

VIRGINIA ACTS OF ASSEMBLY -- 2023 SESSION

CHAPTER 164

An Act to establish a work group to consider a formalized discussion process for practitioners and the Department of Taxation; report.

[H 1368]

Approved March 22, 2023

Be it enacted by the General Assembly of Virginia:

1. § 1. *That the Department of Taxation shall convene a work group to study the Department's current policies and procedures in order to determine options for a mechanism for tax practitioners to provide feedback to the Department on an ongoing basis. Among such options, the work group shall consider the scope, feasibility, and function of an ongoing commission or similar structure to provide regular feedback to the Department. The work group shall include members selected by the Taxation Section of the Virginia Bar Association, the Virginia Society of Certified Public Accountants, and the Virginia Society of Enrolled Agents and may also include members selected by the Commissioners of the Revenue Association of Virginia and representatives from the Low Income Taxpayer Clinics Program. The Division of Legislative Services shall provide legal, research, policy analysis, and other services as requested by the work group. The work group shall complete its meetings by November 1, 2023, and the Department shall submit a report of its findings and recommendations to the Chairmen of the House Committee on Finance, the House Committee on Appropriations, and the Senate Committee on Finance and Appropriations by December 1, 2023.*

Appendix B: Agendas

A work group to study the Department's current policies and procedures in order to determine options for a mechanism for tax practitioners to provide feedback to the Department on an ongoing basis.

HB 1368 Tax Practitioner Feedback Tax Work Group

Meeting Agenda

July 12, 2023

Work Group Participants

Gerald Gwaltney - *Commissioners of the Revenue Association* - ggwaltney@isleofwightus.net
Karena Funkhouser- *Commissioners of the Revenue Association*- karenafunkhouser@gmx.com
Nancy Ryan - *Low Income Taxpayer Clinics Program*- nryan@lsnv.org
Nancy Rossner - *Low Income Taxpayer Clinics Program* - nrossner@ctlp.org
Kyle Wingfield - *Virginia Bar Association Taxation Section* - kwingfield@williamsmullen.com
Alex Sauble - *Virginia Bar Association Taxation Section* - asauble@mcquirewoods.com
Sarah Adams - *Virginia Society of CPA's* - sarah@adamscpas.com
Kris Thomas - *Virginia Society of CPA's* - kris.thomas@ey.com
Vaughan Long - *Virginia Society of Enrolled Agents*- vlong@taxtsa.com
Patrick Knightly - *Virginia Society of Enrolled Agents* - patrick.j.knightly@gmail.com

Department of Taxation

Craig Burns – *Tax Commissioner*
Kristin Collins - *Assistant Commissioner of Tax Policy*- kristin.collins@tax.virginia.gov
David Sams - *Director of Policy Development*- david.sams@tax.virginia.gov
Joseph Mayer, *Lead Tax Policy Analyst*- joseph.mayer@tax.virginia.gov
James Savage - *Lead Tax Policy Analyst*- james.savage@tax.virginia.gov
Anna Dunkum - *Tax Policy Analyst* - anna.dunkum@tax.virginia.gov
Heather Cooper - *Director of Communications and Training* – heather.cooper@tax.virginia.gov

2:00 PM Start Time

- I. Greeting and Introductions – David Sams
- II. Review of House Bill 1368 Statement of Purpose
- III. Discussion of Current Mechanisms for Practitioner Feedback
 - A. Virginia Regulatory Town Hall
 - B. Taxpayer Advocate
 - C. Laws, Rules, and Decisions library
 - D. Web Surveys
 - E. VSCPA and VSEA Tax Professional Feedback Meeting
 - F. Ongoing Studies
- IV. Tax Practitioner Input
- V. Next Steps
- VI. Meeting Wrap-up

A work group to study the Department's current policies and procedures in order to determine options for a mechanism for tax practitioners to provide feedback to the Department on an ongoing basis.

HB 1368 Tax Practitioner Feedback Tax Work Group

Meeting Agenda

September 28, 2023

Work Group Participants

Gerald Gwaltney - *Commissioners of the Revenue Association* - ggwaltney@isleofwightus.net
Karena Funkhouser- *Commissioners of the Revenue Association*- karenafunkhouser@gmx.com
Nancy Ryan - *Low Income Taxpayer Clinics Program*- nryan@lsnv.org
Nancy Rossner - *Low Income Taxpayer Clinics Program* - nrossner@ctlp.org
Kyle Wingfield - *Virginia Bar Association Taxation Section* - kwingfield@williamsmullen.com
Alex Sauble - *Virginia Bar Association Taxation Section* - asauble@mcquirewoods.com
Sarah Adams - *Virginia Society of CPA's* - sarah@adamscpas.com
Kris Thomas - *Virginia Society of CPA's* - kris.thomas@ey.com
Vaughan Long - *Virginia Society of Enrolled Agents*- vlong@taxtsa.com
Patrick Knightly - *Virginia Society of Enrolled Agents* - patrick.j.knightly@gmail.com

Department of Taxation

Kristin Collins - *Assistant Commissioner of Tax Policy*- kristin.collins@tax.virginia.gov
Joseph Mayer, *Lead Tax Policy Analyst*- joseph.mayer@tax.virginia.gov
Anna Dunkum - *Tax Policy Analyst* - anna.dunkum@tax.virginia.gov
Heather Cooper- *Director of Communications & Training*- heather.cooper@tax.virginia.gov
Lauren Dart- *Strategic Communications Manager*- lauren.dart@tax.virginia.gov

2:00 PM Start Time

- I. Greeting and Introductions
- II. Review of Survey Responses
- III. Discussion of Recommendations for Changes to Existing Mechanisms
 - A. Virginia Regulatory Town Hall
 - B. Taxpayer Advocate
 - C. Laws, Rules and Decisions
 - D. Appeals and Rulings Process
 - E. Presentations to Practitioner Groups
- IV. Discussion of Scope, Feasibility and Function of an Ongoing Commission
- V. Next Steps and Meeting Wrap-up

Appendix C: Follow Up Survey Responses

View results

Respondent

1 Anonymous

23:58
Time to complete

HB 1368 Follow Up Survey

The Department was tasked with convening a work group to consider the scope, feasibility and function of an ongoing commission or similar structure to provide regular feedback. This survey aims to gather feedback and insights from work group participants on their opinions, preferences, and experiences related to the tax practitioner feedback options and alternatives. Most of the questions in this survey are open ended and responses are intended to be elaborated upon.

The purpose of this survey is to help assess the usefulness of current communication channels, as well as identify additional feedback mechanisms that could be considered. Accordingly, please focus your responses on methods of communication between tax practitioners and Virginia Tax, rather than on specific tax policy or processing questions. Responses may be included in the Department's report of its findings and recommendations to the Chairperson of the House Committee on Finance, the House Committee on Appropriations, and the Senate Committee on Finance and Appropriations. Thank you so much for taking the time to complete this survey.

1. The work group began with a review of the current mechanisms Virginia Tax has in place to facilitate tax practitioner feedback. On a scale of 1 to 5, with 1 being "not at all" and 5 being "very regularly", what would you rate your normal usage of the following tools: *

	1	2	3	4	5
Virginia Regulatory Town Hall	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Taxpayer Rights Advocate	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Laws, Rules and Decisions Library on the Virginia Tax Website	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Appeals and Rulings Process	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Web Surveys	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax Professionals Feedback Meetings	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Ongoing Studies	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Newsroom on the Virginia Tax Website	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Guidance Documents on the Virginia Tax Website	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Tax Professional's Page on the Virginia Tax Website	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Tax Practitioner Hotline	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Meetings with the Tax Commissioner and/or Senior Staff	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

2. Please consider the Virginia Tax mechanisms listed in Question 1. Of those mechanisms, which do you believe needs the most improvement? *

Please provide examples of how it may be improved.

Tax Practitioners need a feedback group about policy, not simply one about processing. Our current feedback group is primarily focused on processing updates, but we need people in the know about policy, collections, etc. to hold regular feedback meetings.

3. Specifically focusing on the Laws, Rules and Decisions Library, please rate the following elements on a scale of 1 to 5, with 1 being "not good at all" and 5 being "very good". *

	1	2	3	4	5
Ease of use	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Availability of information	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Clarity of current tax policy	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Readability	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

4. Do you have any additional feedback about the Laws, Rules and Decisions Library? *

Please discuss any issues with use, the search functionality, or any other elements of this resource.

No

5. Do you have any additional feedback about the Appeals and Rulings Process? *

Please provide examples of your experience(s) with the Appeal process, the Ruling process, or both.

Consistency is key. The appeals and rulings process needs to allow credit for taxes already paid, especially sales taxes, and policy that is rooted in the real world. Telling businesses that collected the wrong amount of sales tax that they need to go back up to three years to collect the proper amount of tax from their customers before even having a chance of a refund of what was already paid to the state is patently absurd.

6. What additional resources or support do tax practitioners need to effectively communicate their feedback to Virginia Tax? *

Tax Practitioners need to have access to the policy makers and should be involved with the policy development process to a greater extent than they are currently. They are a special group that deals with tax issues more than most Virginians, and should at least be involved in policy development discussions / asked for feedback about how certain policies will impact small businesses and Virginia Tax Payers

7. In what ways could the reoccurring Tax Professional Feedback Meeting between tax practitioners and representatives of Virginia Tax be expanded to meet the needs of the ongoing commission contemplated by House Bill 1368? *

Please be specific.

Include discussions of policies, not just discussions of processing information. The processing team should not simply be an intermediary for the issues professionals are experiencing. People involved in policy should be at the meeting to provide direct answers / solutions or at the very least, to hear about the issues directly from professionals

8. Are there any best practices or successful models from other states that you believe could be adopted to enhance tax practitioner feedback in our state? *

I do not know what all other states do.

9. Are there any mechanisms used by the IRS that you believe could be adopted to enhance tax practitioner feedback in our state? *

The IRS sends representatives and advocates out to directly receive feedback from professionals in states. For instance, the local taxpayer Advocate's office has held several meetings involving the changes to regulations regarding 1099-K issuance. Those meetings invite professionals specifically to get feedback on policy.

10. Does your organization currently provide solicited or unsolicited feedback to the Department? *

Please describe the channels involved and any issues that you may have experienced.

Yes. We provide feedback at the regular Zoom Feedback meetings, but that feedback is often relayed to other parties in VA Tax Second-Hand.

11. Does your organization interact with the Offer-In-Compromise Unit? *

If so, please provide examples of your experiences and how we can improve working with this group.

My company has not had to do that yet, but there are members of my professional association who have and do interact with the Offer In Compromise Unit

12. Are the presentations and Q&A sessions provided that are given by Virginia Tax throughout the year to tax professional organizations, such as the Virginia Bar Association, the Tax Executives Institute, and the Virginia Society of CPAs, useful? *

Please elaborate.

Those presentations leave out the Enrolled Agents, which constitute a significant portion of tax professionals in Virginia. The one at the VSCPA was informative, to an extent, but still seem to involve more of a presentation by VA Tax rather than a listening opportunity for VA Tax.

13. Does the training that is prepared for practitioners prior to each filing season meet your needs? *

What adjustments do you believe need to be made to better prepare practitioners?

No. The department has not been providing training prior to each filing season, and should, if not being led in-person, be offered as webinars or online seminars run by people from VA Tax who can not only present the material you want us to know, but also answer questions and address concerns professionals may have..

14. For the local officials participating in this work group, do you feel you are receiving the support you feel you need? *

Yes

No

N/A

15. Do you have any additional comments or suggestions regarding communications with Virginia Tax via the website or otherwise, on important tax topics of interest, issues, or evolutions like the upcoming one-time rebate? *

Perhaps when people call in with issues to VA Tax, you should train those who answer the phones at VA Tax to listen. I have several clients, in addition to myself, who, when raising concerns, have simply been told, "If you don't like it, you need to call your delegate or Senator." That may actually be one of the reasons this work group and the commission were brought up. Someone actually did call delegates and Senators at the behest of VA Tax.

16. Do you have any additional comments, suggestions, or alternatives that should be considered regarding tax practitioner feedback to Virginia Tax? *

Please elaborate.

VA Tax needs to take a more active role in soliciting feedback from Tax Professional Groups. Don't just post items online. You have contact information for professional tax groups, societies, and Commissioner groups. Actively seek feedback on policy and proposed policies in a discussion forum

View results

Respondent

2 Anonymous

34:09

Time to complete

HB 1368 Follow Up Survey

The Department was tasked with convening a work group to consider the scope, feasibility and function of an ongoing commission or similar structure to provide regular feedback. This survey aims to gather feedback and insights from work group participants on their opinions, preferences, and experiences related to the tax practitioner feedback options and alternatives. Most of the questions in this survey are open ended and responses are intended to be elaborated upon.

The purpose of this survey is to help assess the usefulness of current communication channels, as well as identify additional feedback mechanisms that could be considered. Accordingly, please focus your responses on methods of communication between tax practitioners and Virginia Tax, rather than on specific tax policy or processing questions. Responses may be included in the Department's report of its findings and recommendations to the Chairperson of the House Committee on Finance, the House Committee on Appropriations, and the Senate Committee on Finance and Appropriations. Thank you so much for taking the time to complete this survey.

1. The work group began with a review of the current mechanisms Virginia Tax has in place to facilitate tax practitioner feedback. On a scale of 1 to 5, with 1 being "not at all" and 5 being "very regularly", what would you rate your normal usage of the following tools: *

	1	2	3	4	5
Virginia Regulatory Town Hall	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Taxpayer Rights Advocate	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Laws, Rules and Decisions Library on the Virginia Tax Website	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Appeals and Rulings Process	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Web Surveys	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax Professionals Feedback Meetings	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
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Tax Practitioner Hotline	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Meetings with the Tax Commissioner and/or Senior Staff	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

2. Please consider the Virginia Tax mechanisms listed in Question 1. Of those mechanisms, which do you believe needs the most improvement? *

Please provide examples of how it may be improved.

In terms of how they are structured, I'm not sure a lot of improvement is needed. However, the type of feedback (two-way communication) that was envisioned by this bill is probably not accomplished with any of the above except for the feedback meetings with Nancy Wilson and Jeremy Armstrong (and others) and that is very productive

3. Specifically focusing on the Laws, Rules and Decisions Library, please rate the following elements on a scale of 1 to 5, with 1 being "not good at all" and 5 being "very good". *

	1	2	3	4	5
Ease of use	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Availability of information	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Clarity of current tax policy	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Readability	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

4. Do you have any additional feedback about the Laws, Rules and Decisions Library? *

Please discuss any issues with use, the search functionality, or any other elements of this resource.

It is not always clear if we are reading current law or prior law that has been superseded.

5. Do you have any additional feedback about the Appeals and Rulings Process? *

Please provide examples of your experience(s) with the Appeal process, the Ruling process, or both.

Have not had to use this process in years, so no comments here.

6. What additional resources or support do tax practitioners need to effectively communicate their feedback to Virginia Tax? *

Workgroups, such as the one with Nancy Wilson, specifically covering various policy and regulation issues would be helpful.

7. In what ways could the reoccurring Tax Professional Feedback Meeting between tax practitioners and representatives of Virginia Tax be expanded to meet the needs of the ongoing commission contemplated by House Bill 1368? *

Please be specific.

I would not expand that group in terms of membership or scope, as they/we already have a full agenda most months. A new group focused on policy and regulations might be better served.

8. Are there any best practices or successful models from other states that you believe could be adopted to enhance tax practitioner feedback in our state? *

Not aware of other states addressing this issue

9. Are there any mechanisms used by the IRS that you believe could be adopted to enhance tax practitioner feedback in our state? *

I have not participated with anything the IRS may have in place.

10. Does your organization currently provide solicited or unsolicited feedback to the Department? *

Please describe the channels involved and any issues that you may have experienced.

I do on occasion, as I see issues arise. Generally, that is done thru an email to a contact(s) within the Department.

11. Does your organization interact with the Offer-In-Compromise Unit? *

If so, please provide examples of your experiences and how we can improve working with this group.

Rarely

12. Are the presentations and Q&A sessions provided that are given by Virginia Tax throughout the year to tax professional organizations, such as the Virginia Bar Association, the Tax Executives Institute, and the Virginia Society of CPAs, useful? *

Please elaborate.

I have not seen any of those in years (deep Southwest Virginia). Does VA Tax do webinars that are open to all practitioners? Use YouTube for training specific to tax professionals? I don't see anything like that on the website under Tax Professionals.

13. Does the training that is prepared for practitioners prior to each filing season meet your needs? *

What adjustments do you believe need to be made to better prepare practitioners?

I'm not aware of training opportunities from VA Tax, other than the short segment in the VA Tech Tax Conference. Any training that is prepared would be beneficial to all. Making this available under the Tax Professionals page on the website would be a great next step.

14. For the local officials participating in this work group, do you feel you are receiving the support you feel you need? *

Yes

No

na

15. Do you have any additional comments or suggestions regarding communications with Virginia Tax via the website or otherwise, on important tax topics of interest, issues, or evolutions like the upcoming one-time rebate? *

Because of workload, tax practitioners rarely go the website to look for new things. I don't have the discretionary time to browse various websites for information. I depend on emails to alert me to new laws / regulations.

16. Do you have any additional comments, suggestions, or alternatives that should be considered regarding tax practitioner feedback to Virginia Tax? *

Please elaborate.

Again, I think we are looking for ways to have a two way conversation about issues. Monthly conference calls or Zoom/Team meetings would seem to be the best way to collaborate on different issues. I am not one to want to meet just for the sake of meeting, but I'm sure there are lots of issues that could be addressed in this type of forum.

View results

Respondent

3 Anonymous

09:13

Time to complete

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2. Please consider the Virginia Tax mechanisms listed in Question 1. Of those mechanisms, which do you believe needs the most improvement? *

Please provide examples of how it may be improved.

Town Hall Meeting needs to be promoted more.

3. Specifically focusing on the Laws, Rules and Decisions Library, please rate the following elements on a scale of 1 to 5, with 1 being "not good at all" and 5 being "very good". *

	1	2	3	4	5
Ease of use	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Availability of information	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Clarity of current tax policy	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Readability	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

4. Do you have any additional feedback about the Laws, Rules and Decisions Library? *

Please discuss any issues with use, the search functionality, or any other elements of this resource.

An option to down load the search results into an excel file would be helpful

5. Do you have any additional feedback about the Appeals and Rulings Process? *

Please provide examples of your experience(s) with the Appeal process, the Ruling process, or both.

No

6. What additional resources or support do tax practitioners need to effectively communicate their feedback to Virginia Tax? *

N/A

7. In what ways could the reoccurring Tax Professional Feedback Meeting between tax practitioners and representatives of Virginia Tax be expanded to meet the needs of the ongoing commission contemplated by House Bill 1368? *

Please be specific.

Pre and post filing season discussion to quickly identify issues before and after the filing season would be helpful.

8. Are there any best practices or successful models from other states that you believe could be adopted to enhance tax practitioner feedback in our state? *

N/A

9. Are there any mechanisms used by the IRS that you believe could be adopted to enhance tax practitioner feedback in our state? *

N/A

10. Does your organization currently provide solicited or unsolicited feedback to the Department? *

Please describe the channels involved and any issues that you may have experienced.

Yes, we communicate with Patti Higgins when issues arise.

11. Does your organization interact with the Offer-In-Compromise Unit? *

If so, please provide examples of your experiences and how we can improve working with this group.

Rarely.

12. Are the presentations and Q&A sessions provided that are given by Virginia Tax throughout the year to tax professional organizations, such as the Virginia Bar Association, the Tax Executives Institute, and the Virginia Society of CPAs, useful? *

Please elaborate.

Yes.

13. Does the training that is prepared for practitioners prior to each filing season meet your needs? *

What adjustments do you believe need to be made to better prepare practitioners?

N/A

14. For the local officials participating in this work group, do you feel you are receiving the support you feel you need? *

Yes

No

Other

15. Do you have any additional comments or suggestions regarding communications with Virginia Tax via the website or otherwise, on important tax topics of interest, issues, or evolutions like the upcoming one-time rebate? *

No

16. Do you have any additional comments, suggestions, or alternatives that should be considered regarding tax practitioner feedback to Virginia Tax? *

Please elaborate.

No

View results

Respondent

4 Anonymous

09:14

Time to complete

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Meetings with the Commissioner and/or Senior Staff	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

2. Please consider the Virginia Tax mechanisms listed in Question 1. Of those mechanisms, which do you believe needs the most improvement? *

Please provide examples of how it may be improved.

The taxpayer advocate should be a dedicated role at Virginia Tax in which taxpayer issues are the only focus of the advocate.

3. Specifically focusing on the Laws, Rules and Decisions Library, please rate the following elements on a scale of 1 to 5, with 1 being "not good at all" and 5 being "very good". *

	1	2	3	4	5
Ease of use	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Availability of information	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Clarity of current tax policy	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
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4. Do you have any additional feedback about the Laws, Rules and Decisions Library? *

Please discuss any issues with use, the search functionality, or any other elements of this resource.

N/A

5. Do you have any additional feedback about the Appeals and Rulings Process? *

Please provide examples of your experience(s) with the Appeal process, the Ruling process, or both.

N/A

6. What additional resources or support do tax practitioners need to effectively communicate their feedback to Virginia Tax? *

Regular feedback calls with key stakeholders.

7. In what ways could the reoccurring Tax Professional Feedback Meeting between tax practitioners and representatives of Virginia Tax be expanded to meet the needs of the ongoing commission contemplated by House Bill 1368? *

Please be specific.

Invite more stakeholders and make it regular to provide feedback for different areas for Virginia Tax.

8. Are there any best practices or successful models from other states that you believe could be adopted to enhance tax practitioner feedback in our state? *

Use the IRS as a model. Systemic Advocacy Management System, regular monthly calls with key stakeholders, yearly "courtesy calls" at which large issues affecting a lot of taxpayers can be raised.

9. Are there any mechanisms used by the IRS that you believe could be adopted to enhance tax practitioner feedback in our state? *

Systemic Advocacy Management System, regular monthly calls with key stakeholders, yearly "courtesy calls" at which large issues affecting a lot of taxpayers can be raised.

10. Does your organization currently provide solicited or unsolicited feedback to the Department? *

Please describe the channels involved and any issues that you may have experienced.

Solicited feedback when prompted. There have been no other clear avenues identified for unsolicited feedback.

11. Does your organization interact with the Offer-In-Compromise Unit? *

If so, please provide examples of your experiences and how we can improve working with this group.

Yes. Some of your OIC employees are excellent, like Tiffany Louvette. However, there are inconsistencies in the way cases are treated by different examiners. There should be more consistent results with taxpayers who are similarly situated.

12. Are the presentations and Q&A sessions provided that are given by Virginia Tax throughout the year to tax professional organizations, such as the Virginia Bar Association, the Tax Executives Institute, and the Virginia Society of CPAs, useful? *

Please elaborate.

Yes - Virginia Tax is lacking in transparency and the more VA Tax can get out there and interact with key organizations the better.

13. Does the training that is prepared for practitioners prior to each filing season meet your needs? *

What adjustments do you believe need to be made to better prepare practitioners?

I have never been provided a training from VA Tax.

14. For the local officials participating in this work group, do you feel you are receiving the support you feel you need? *

Yes

No

N/A

15. Do you have any additional comments or suggestions regarding communications with Virginia Tax via the website or otherwise, on important tax topics of interest, issues, or evolutions like the upcoming one-time rebate? *

N/A

16. Do you have any additional comments, suggestions, or alternatives that should be considered regarding tax practitioner feedback to Virginia Tax? *

Please elaborate.

I would like to emphasize that for VA Tax to be more successful, it needs to be more taxpayer friendly and more transparent.

View results

Respondent

5 Anonymous

20:29

Time to complete

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2. Please consider the Virginia Tax mechanisms listed in Question 1. Of those mechanisms, which do you believe needs the most improvement? *

Please provide examples of how it may be improved.

I didn't know most of these existed! Better "marketing" of these services is needed.

3. Specifically focusing on the Laws, Rules and Decisions Library, please rate the following elements on a scale of 1 to 5, with 1 being "not good at all" and 5 being "very good". *

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Ease of use	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Availability of information	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
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Readability	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>

4. Do you have any additional feedback about the Laws, Rules and Decisions Library? *

Please discuss any issues with use, the search functionality, or any other elements of this resource.

No, it's very easy to find things.

5. Do you have any additional feedback about the Appeals and Rulings Process? *

Please provide examples of your experience(s) with the Appeal process, the Ruling process, or both.

I have no experience with these.

6. What additional resources or support do tax practitioners need to effectively communicate their feedback to Virginia Tax? *

Taxpayer Advocate Service could have designated email addresses for tax practitioners so their inquiries could be streamlined to appropriate personnel.

7. In what ways could the reoccurring Tax Professional Feedback Meeting between tax practitioners and representatives of Virginia Tax be expanded to meet the needs of the ongoing commission contemplated by House Bill 1368? *

Please be specific.

Perhaps it would be helpful to include some middle managers who work directly with taxpayers and practitioners.

8. Are there any best practices or successful models from other states that you believe could be adopted to enhance tax practitioner feedback in our state? *

I don't practice in other states, but the IRS Local Taxpayer Advocate office has given LITCs a direct email address to use that has improved communication and case resolution immeasurably.

9. Are there any mechanisms used by the IRS that you believe could be adopted to enhance tax practitioner feedback in our state? *

Both IRS and Virginia could benefit from wider use of technology, particularly secure email. Phone tag is so last century.

10. Does your organization currently provide solicited or unsolicited feedback to the Department? *

Please describe the channels involved and any issues that you may have experienced.

No.

11. Does your organization interact with the Offer-In-Compromise Unit? *

If so, please provide examples of your experiences and how we can improve working with this group.

Yes. It would be helpful if the OIC unit would acknowledge receipt of the OIC and provide practitioners with a specific point of contact person.

12. Are the presentations and Q&A sessions provided that are given by Virginia Tax throughout the year to tax professional organizations, such as the Virginia Bar Association, the Tax Executives Institute, and the Virginia Society of CPAs, useful? *

Please elaborate.

I have not attended those.

13. Does the training that is prepared for practitioners prior to each filing season meet your needs? *

What adjustments do you believe need to be made to better prepare practitioners?

I receive my annual training from AARP Tax-Aide, where I volunteer each tax season. Training offered by the Department should be better advertised.

14. For the local officials participating in this work group, do you feel you are receiving the support you feel you need? *

Yes

No

Not applicable

15. Do you have any additional comments or suggestions regarding communications with Virginia Tax via the website or otherwise, on important tax topics of interest, issues, or evolutions like the upcoming one-time rebate? *

Again, it's time to expand communication using technology.

16. Do you have any additional comments, suggestions, or alternatives that should be considered regarding tax practitioner feedback to Virginia Tax? *

Please elaborate.

Update technology.

View results

Respondent

6

Anonymous

06:24

Time to complete

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Appeals and Rulings Process	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Web Surveys	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax Professionals Feedback Meetings	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ongoing Studies	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Newsroom on the Virginia Tax Website	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>
Guidance Documents on the Virginia Tax Website	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>
Tax Professionals Page on the Virginia Tax Website	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax Practitioner Hotline	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Meetings with the Tax Commissioner and/or Senior Staff	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

2. Please consider the Virginia Tax mechanisms listed in Question 1. Of those mechanisms, which do you believe needs the most improvement? *

Please provide examples of how it may be improved.

Appeals and Rulings

3. Specifically focusing on the Laws, Rules and Decisions Library, please rate the following elements on a scale of 1 to 5, with 1 being "not good at all" and 5 being "very good". *

	1	2	3	4	5
Ease of use	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Availability of information	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Clarity of current tax policy	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>
Readability	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>

4. Do you have any additional feedback about the Laws, Rules and Decisions Library? *

Please discuss any issues with use, the search functionality, or any other elements of this resource.

The current system is easy to use. It would be helpful to include a posted date (if different than the date of the ruling) as sometimes there are delays in posting the rulings to the website.

5. Do you have any additional feedback about the Appeals and Rulings Process? *

Please provide examples of your experience(s) with the Appeal process, the Ruling process, or both.

This process is very slow, with little to no methods of checking on status of outstanding appeals.

6. What additional resources or support do tax practitioners need to effectively communicate their feedback to Virginia Tax? *

More staff in appeals and rulings.

7. In what ways could the reoccurring Tax Professional Feedback Meeting between tax practitioners and representatives of Virginia Tax be expanded to meet the needs of the ongoing commission contemplated by House Bill 1368? *

Please be specific.

Continue to raise and address issues noticed by practitioners.

8. Are there any best practices or successful models from other states that you believe could be adopted to enhance tax practitioner feedback in our state? *

N/A

9. Are there any mechanisms used by the IRS that you believe could be adopted to enhance tax practitioner feedback in our state? *

None.

10. Does your organization currently provide solicited or unsolicited feedback to the Department? *

Please describe the channels involved and any issues that you may have experienced.

No

11. Does your organization interact with the Offer-In-Compromise Unit? *

If so, please provide examples of your experiences and how we can improve working with this group.

Rarely

12. Are the presentations and Q&A sessions provided that are given by Virginia Tax throughout the year to tax professional organizations, such as the Virginia Bar Association, the Tax Executives Institute, and the Virginia Society of CPAs, useful? *

Please elaborate.

Yes, these are very helpful and great ways to keep communication open between the Department and practitioners.

13. Does the training that is prepared for practitioners prior to each filing season meet your needs? *

What adjustments do you believe need to be made to better prepare practitioners?

Yes

14. For the local officials participating in this work group, do you feel you are receiving the support you feel you need? *

Yes

No

N/A

15. Do you have any additional comments or suggestions regarding communications with Virginia Tax via the website or otherwise, on important tax topics of interest, issues, or evolutions like the upcoming one-time rebate? *

No, the website is currently helpful and user-friendly.

16. Do you have any additional comments, suggestions, or alternatives that should be considered regarding tax practitioner feedback to Virginia Tax? *

Please elaborate.

No.

View results

Respondent

7 Anonymous

30:07

Time to complete

HB 1368 Follow Up Survey

The Department was tasked with convening a work group to consider the scope, feasibility and function of an ongoing commission or similar structure to provide regular feedback. This survey aims to gather feedback and insights from work group participants on their opinions, preferences, and experiences related to the tax practitioner feedback options and alternatives. Most of the questions in this survey are open ended and responses are intended to be elaborated upon.

The purpose of this survey is to help assess the usefulness of current communication channels, as well as identify additional feedback mechanisms that could be considered. Accordingly, please focus your responses on methods of communication between tax practitioners and Virginia Tax, rather than on specific tax policy or processing questions. Responses may be included in the Department's report of its findings and recommendations to the Chairperson of the House Committee on Finance, the House Committee on Appropriations, and the Senate Committee on Finance and Appropriations. Thank you so much for taking the time to complete this survey.

1. The work group began with a review of the current mechanisms Virginia Tax has in place to facilitate tax practitioner feedback. On a scale of 1 to 5, with 1 being "not at all" and 5 being "very regularly", what would you rate your normal usage of the following tools: *

	1	2	3	4	5
Virginia Regulatory Town Hall	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Taxpayer Rights Advocate	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Laws, Rules and Decisions Library on the Virginia Tax Website	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Appeals and Rulings Process	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Web Surveys	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax Professionals Feedback Meetings	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Ongoing Studies	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Newsroom on the Virginia Tax Website	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Guidance Documents on the Virginia Tax Website	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax Professionals Page on the Virginia Tax Website	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Tax Practitioner Hotline	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Meetings with the Commissioner and/or Senior Staff	<input type="radio"/>	<input type="radio"/>	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>

2. Please consider the Virginia Tax mechanisms listed in Question 1. Of those mechanisms, which do you believe needs the most improvement? *

Please provide examples of how it may be improved.

In general, the majority of these mechanisms would benefit from teaching them out to tax professionals so they are more aware of them and also asking for feedback for how they can be improved. For the most part, I was never aware that most of this existed over the many years of working with the VA Department of Taxation. Also the challenge is that outside the last option of "meetings" there are no regular mechanisms in the other options to have in depth discussions on how things can be developed/improved to understand the impact on taxpayers of certain VA Tax decisions and rulings. Last, I was unsure what "Tax Professional Feedback Meetings" referred to. If it is the monthly Operations meeting that happens with CPAs and EAs, then I would share that meeting focuses on the true operational side of VA Tax. We would like to see that meeting mirrored with a monthly meeting focused on policy and rulings and their impact on both individual and business taxpayers.

3. Specifically focusing on the Laws, Rules and Decisions Library, please rate the following elements on a scale of 1 to 5, with 1 being "not good at all" and 5 being "very good". *

	1	2	3	4	5
Ease of use	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Availability of information	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Clarity of current tax policy	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Readability	<input checked="" type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

4. Do you have any additional feedback about the Laws, Rules and Decisions Library? *

Please discuss any issues with use, the search functionality, or any other elements of this resource.

please see my original answer in box 2.

5. Do you have any additional feedback about the Appeals and Rulings Process? *

Please provide examples of your experience(s) with the Appeal process, the Ruling process, or both.

Although it certainly helps to have access to Appeals, often they are limited to whether or not the existing laws and rules were used correctly. What would be of great benefit is a conversation centered around discussing how current and proposed rulings are affecting taxpayers and to have a better understanding of the intent of those rulings and if they are having the intended affect and if not, how best to make changes so that those intended affects are improved for all parties affected (both VA Tax as well as taxpayers).

6. What additional resources or support do tax practitioners need to effectively communicate their feedback to Virginia Tax? *

A regular monthly meeting that mirrors the monthly Operational meeting with CPAs and EAs that allows for discussion around current and proposed rulings so that feedback can be shared in real time thus hopefully avoiding the use of legislation to address changes to laws and rulings where instead, tweaks can be made to existing or proposed rulings.

7. In what ways could the reoccurring Tax Professional Feedback Meeting between tax practitioners and representatives of Virginia Tax be expanded to meet the needs of the ongoing commission contemplated by House Bill 1368? *

Please be specific.

Please see my answers in box 2 and box 6 but in summary, a regular meeting would allow for a pro-active approach for ways to improve where we are today.

8. Are there any best practices or successful models from other states that you believe could be adopted to enhance tax practitioner feedback in our state? *

I am not aware of any other State processes but I would suggest that VA look to create a best in practice tax policy education system so that both taxpayers as well as tax professionals can better understand current tax policy and how to implement it. A combination of using the VA Tax website to share this education as well as leveraging the existing CPE system would be of great benefit.

9. Are there any mechanisms used by the IRS that you believe could be adopted to enhance tax practitioner feedback in our state? *

I would not say that the IRS has a best in practice system of incorporating feedback, rather they have a different overall system and looking to have VA conform to the IRS systems would make the VA system more intuitive to taxpayers and tax professionals.

10. Does your organization currently provide solicited or unsolicited feedback to the Department? *

Please describe the channels involved and any issues that you may have experienced.

Yes, we work with both the Operational monthly meeting as well as through our contacts in Senior Staff.

11. Does your organization interact with the Offer-In-Compromise Unit? *

If so, please provide examples of your experiences and how we can improve working with this group.

Yes. The OIC group seems to be the place to go for agreements outside of the norm of the regular collections office.

12. Are the presentations and Q&A sessions provided that are given by Virginia Tax throughout the year to tax professional organizations, such as the Virginia Bar Association, the Tax Executives Institute, and the Virginia Society of CPAs, useful? *

Please elaborate.

I think this is an area of opportunity. Often when these sessions are offered by the State of VA itself, there is an overall reluctance to take questions or answer questions potentially from a concern of making a verbal declaration in public that has not been fully vetted. Thus the opportunity for a monthly workgroup that would take questions from taxpayers and tax professionals and use this workgroup to have detailed conversations on these questions and ideas with a goal of how best to create a "best in class" system with VA Tax. Overall we believe this will increase revenue collections and payments with a corresponding reduction in VA Tax resources. This sounds like a win-win for VA Tax.

13. Does the training that is prepared for practitioners prior to each filing season meet your needs? *

What adjustments do you believe need to be made to better prepare practitioners?

I think crafting such trainings with the help of tax professionals before it is rolled out will increase the effectiveness of such trainings.

14. For the local officials participating in this work group, do you feel you are receiving the support you feel you need? *

- Yes
- No
- n/a - I am a tax professional

15. Do you have any additional comments or suggestions regarding communications with Virginia Tax via the website or otherwise, on important tax topics of interest, issues, or evolutions like the upcoming one-time rebate? *

Through the implementation of the upgraded website and incorporating tax professional having the ability to access information for our clients, please also bring back the chat system for POAs that have authenticated PAR 101s. That was a great system for POAs to be time efficient and to help clients get agreements.

16. Do you have any additional comments, suggestions, or alternatives that should be considered regarding tax practitioner feedback to Virginia Tax? *

Please elaborate.

The only additional comment would be a sincere thank you for the opportunity to share thoughts and participate in this process. Please know that our goal is not to create "loopholes" through the VA Tax process, rather we request an opportunity to show how working with tax professionals can help improve current aspects of teaching/training/enforcement while at the same time bring the perspective of the private sector (taxpayer and tax professionals) to these ideas and work to improve their overall intent. Thank you

Appendix D: Participant Comments on Report

Nov. 21, 2023

Virginia Department of Taxation
P. O. Box 546
Richmond, VA 23218-0546

To Whom it May Concern:

The Virginia Society of CPAs (VSCPA) Tax Advisory Committee appreciates the opportunity to participate in the work group mandated by House Bill 1368. We support the areas identified as areas of consensus outlined in the Virginia Department of Taxation's (TAX) report, particularly the convening of additional regularly occurring meetings held by TAX. The establishment of two-way communication between tax practitioners and TAX will only promote and enhance the effectiveness of TAX and its interactions with taxpayers.

The VSCPA has developed seven guiding principles related to tax policy:

- **Conformity:** Virginia's tax laws should conform with federal tax laws whenever and as expeditiously as possible. Consideration should be given to minimize lag time for Virginia to adopt federal tax changes as such a delay creates complexity and uncertainty for Virginia taxpayers.
- **Simplicity:** The tax law should be simple so that taxpayers understand the rules and can comply with them correctly and in a cost-efficient manner.
- **Transparency:** Taxpayers should know who and what is being taxed and why.
- **Equity:** The tax system should include both horizontal and vertical equity. Similarly situated taxpayers should be taxed similarly. The tax system should also account for taxpayers' capacity to pay.
- **Certainty:** The tax rules should clearly specify when a tax is to be paid, where and how it is to be paid, and how the tax is to be determined.
- **Competitiveness:** Virginia's tax structure should enhance the Commonwealth's competitive position.
- **Information security:** Taxpayer information should be protected from unintended and unauthorized disclosure.

We believe the convening of regularly occurring meetings between TAX and tax practitioners promotes both transparency and certainty.

We would also like to highlight the call for additional staffing related to TAX's Voluntary Disclosure Agreement (VDA) program. The VDA program encourages taxpayers who are not properly registered and that have unreported tax liabilities to come forward voluntarily and "catch up" on their tax responsibilities. As it currently stands, a single individual manages the VDA program causing significant volume related delays. These delays extend the timeline of

taxpayers reaching formal agreements and ultimately remitting payments to TAX. Dedicating additional resources to this role will accelerate voluntary tax collections received by the Commonwealth.

The Virginia Society of Certified Public Accountants (VSCPA) is the leading professional association in the Commonwealth dedicated to empowering CPAs to thrive. Founded in 1909, the VSCPA has more than 13,000 members who work in public accounting, industry, government and education. Please feel free to contact me or VSCPA Vice President, Advocacy Emily Walker, CAE, at (804) 612-9428 or ewalker@vscca.com if we can be of further assistance.

Sincerely,

Sarah Adams, CPA
Chair, 2022–2023 Tax Advisory Committee
Virginia Society of CPAs

CC: Kristin Collins — Assistant Commissioner, Tax Policy
Patrick Cushing — VSCPA Legislative Counsel