



# Top 10 Tax Administration Nightmares

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9. Taxpayers unwillingness to sign waivers or extension of waivers.
8. Taxpayers that are responsible for great advances in technology, but can't seem to file a tax return electronically

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6. Taxpayers that conveniently can't find their source records until faced with a protective audit assessment.
5. **Taxpayers that can only locate detailed source records related to refunds owing, but for some reason cannot locate those records requested by an auditor during a routine audit review.**

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3. Not getting practitioners/consultants involved in the audit process until the assessment is completed and then challenging things after taxpayer/auditor agreement to such things as test periods, audit extensions, etc.
2. **Taxpayers and consultants that seem to believe that their work is the same thing as written “documentation” that something has occurred.**

**And the number 1 Tax Administration nightmare is...**

# **Top 10 Tax Administrative Nightmares**

- 1. Taxpayers that start out their initial communications by informing you of just how well they know the governor and how many legislators were over at their house for dinner the previous weekend.**

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