

# WORTH OUR SALT, AT EVERY STAGE.

Filing a state tax return is but one of the pieces of the State and Local Tax (“SALT”) cycle. At OUM & Co. LLP, we like to think about your issues through each of the stages of the tax cycle:

## Planning, Reporting, Accounting, and Controversy.



**Planning:** One of the fundamental duties of any tax professional is to analyze a set of facts, identify an issue or opportunity, and devise and execute on a plan in order to mitigate or capitalize on such issues and opportunities. AT OUM, we place equal value on our analytical and creative skills. We have the practical experience to help you identify and work through complex SALT issues and the creativity to help you see opportunities where others may see barriers.

**Reporting:** At OUM, we have the patience, discipline, and expertise to help you manage your multistate SALT compliance requirements. Whether it’s preparing or reviewing state income tax apportionment workpapers, or preparing sales and use tax returns, we at OUM have the experience and expertise to help you minimize risk during this crucial stage of the tax cycle.

**Accounting:** Regardless of whether you are an individual, fiduciary, private company or are publicly traded, being able to properly analyze and disclose tax risk and ensure you are in compliance with state and local law is critical. OUM can help you analyze a transaction for the purpose of proper compliance and reporting, GAAP reporting such as ASC 450 or ASC 740 accrual, or state and local consulting and controversy issues so that you don’t get caught flat footed on an issue that carries risk for yourself or your business

**Controversy:** Let’s face it, in today’s world, ambiguities in the tax law are not uncommon and disagreements with the state tax authorities on the proper treatment of an issue or transaction can occur. Opinions involving the same set of facts are subjective by nature and finding oneself embroiled in controversy is a fact of life for today’s multistate filers. Navigating through and effectively managing the various states’ audit, protest and administrative appeals processes is just one of OUM’s core competencies.

*Please read more about OUM’s comprehensive state and local services for [State Income and Franchise Tax](#) | [Personal Property Tax](#) | [Sales & Use Tax](#) on the web!*

OUM & Co. LLP is one of the leading CPA firms in California and is included in the top 25 of the San Francisco/Silicon Valley Business Times’s Largest Bay Area Accounting Firms. Headquartered in San Francisco, with additional offices in San Ramon and Carlsbad, we have over 80 professional staff. We are also an independent member of the BDO Alliance USA and registered with the Public Company Accounting Oversight Board.



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