

Insight and analysis written by leading tax practitioners

Introducing LexisNexis® Practice Insights on LexisNexis® Tax Center

Only LexisNexis Tax Center streamlines your research to help ensure your staff doesn't miss critical information. You attain a higher level of confidence that you and your department are providing more insight to your corporation or your clients in an increasingly complex regulatory environment.

Now, Tax Center provides you expertise from tax professionals practicing at leading firms, including Winston Strawn, Baker & McKenzie, McDermott Will & Emery, and Deloitte, among others. Each Practice Insights analysis consists of a two-page treatment of state tax codes or regulations and contains:

- Tips for dealing with complex issues
- Practice/planning strategies, lessons and illustrative case examples
- Risks and benefits of certain actions
- Alerts to certain practice mistakes
- Perspective on issues that have divided courts
- Insights to save you time and your client money
- Drafting suggestions

"I think the real value in this product comes from the fact that LexisNexis Practice Insights are written by SALT practitioners who are actually dealing with these issues in the tax trenches. LexisNexis has provided a superior venue for the practitioner to impart his or her actual experiences. There is an impressive array of talent assembled for this purpose and I am privileged to have played a part in the creation of this new and exciting product."

Charles Moll, Partner, Winston & Strawn LLP

Nothing else like it

Practice Insights are the only products on the market that fill the void between in-house, editorially prepared explanations that provide little insight and lengthy, esoteric academic treatises that lack real-world application.

Practice Insights are written by state and local tax experts from across the country. They are available exclusively on the Tax Center State tab. Use a full-text search or browse through the enhanced tables of contents to pinpoint specific sections.

Leverage the expertise of top state & local tax practitioners

Practice Insights let you tap into the actual research and tax strategies that leading SALT experts have used in their own practices allowing you to leverage their expertise. Practice Insights allow you to navigate:

- The tangled web of tax statutes, regulations, case laws and administrative rulings that affect complex business transactions
- Major tax issues affecting practitioners in their state
- The practical workings of state departments of revenue







"LexisNexis Practice Insights examine cutting-edge issues based on the experience of recognized SALT experts. The depth of analysis and breadth of issues addressed in each state is impressive. While some products in the market largely restate the law, LexisNexis Practice Insights provide timely analysis, an experienced perspective, and useful practice tips that will be helpful to even the seasoned tax professional."

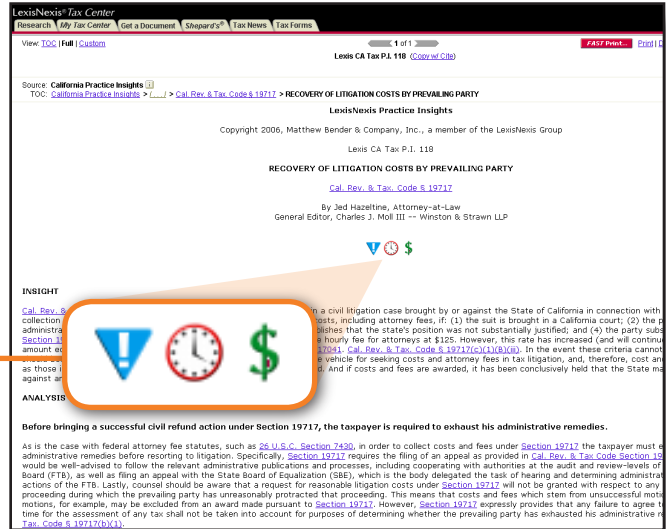
Mark Holcomb, Partner, Holland & Knight LLP

The LexisNexis added value

Practice Insights are part of LexisNexis *Tax Center*, backed up by *Shepard's*® for Tax Professionals and the renowned content and powerful search capabilities of the LexisNexis® services.

Tax Center offers features and functionality that make the practitioner's online experience easy and efficient. Practice Insights are concise, easy to scan, and searchable by topic, Code section and author name. Each Practice Insight includes signal icons that help you quickly identify the specific value of that Insight.

-  Gavel signals a split in authority
-  Clock signals a timing issue
-  Pencil signals drafting suggestions
-  Warning signals possible pitfalls in the law
-  Dollar sign signals ways to avoid penalties
-  Runner signals expedited method for dealing with implementation



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 Cal. Rev. & Tax Code § 19717
 By Jed Hazeltine, Attorney-at-Law
 General Editor, Charles J. Moll III — Winston & Strawn LLP

INSIGHT
 Cal. Rev. & Tax Code § 19717
 Section 19717
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ANALYSIS

Before bringing a successful civil refund action under Section 19717, the taxpayer is required to exhaust his administrative remedies.

As is the case with federal attorney fee statutes, such as 28 U.S.C. Section 7420, in order to collect costs and fees under Section 19717 the taxpayer must exhaust administrative remedies before resorting to litigation. Specifically, Section 19717 requires the filing of an appeal as provided in Cal. Rev. & Tax Code Section 19718 would be well-advised to follow the relevant administrative publications and processes, including cooperating with authorities at the audit and review-levels of board (FTB), as well as filing an appeal with the State Board of Equalization (SBE), which is the body delegated the task of hearing and determining administrative actions of the FTB. Lastly, counsel should be aware that a request for reasonable litigation costs under Section 19717 will not be granted with respect to any proceeding during which the prevailing party has unreasonably protracted that proceeding. This means that costs and fees which stem from unsuccessful motions, for example, may be excluded from an award made pursuant to Section 19717. However, Section 19717 expressly provides that any failure to agree a time for the assessment of any tax shall not be taken into account for purposes of determining whether the prevailing party has exhausted his administrative remedies.

Practice across state lines with confidence

You may be quite familiar with federal and individual code sections that cover specific issues. What happens when that issue takes you to state code with which you are not so familiar? Practice Insights let you practice with confidence by helping you to get up to speed quickly.

Currently, Practice Insights cover tax law in these 10 states:

- California
- Texas
- Ohio
- Michigan
- Massachusetts
- Pennsylvania
- New York
- New Jersey
- Florida
- Illinois

With additional states coming soon.

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LexisNexis® Practice Insights from leading tax practitioners	BNA®	Shepard's® for tax professionals	Tax Analysts®	CCH®	Matthew Bender®	LexisNexis® for codes, regulations, cases, and news
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