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FEDERATION  
— OF ILLINOIS —

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# Getting the Most out of the Client-Tax Practitioner Relationship

Brian Kuler, Andersen  
Jennifer Waryjas, Jones Day

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# Your Panel

## Jennifer Zimmerman

Director, State Tax Audits and Controversy / Tax  
Counsel  
Walgreens

## Marty Ulmanis

Director of Corporate Tax  
MAT Holdings, Inc.

## Bill Jozaitis

Senior Manager – State Tax Planning  
Constellation



# Let's Get Started – Warm up Question for Panel

In your view, what are the hallmarks of a good client / practitioner relationship?



# The Client / Practitioner Dynamic



# Engaging a Consultant – Client Perspective

- Budget Considerations / Fee Structures / Scope of Assistance
- Needs –
  - Fill Resource Gaps
  - Specialized / Jurisdiction-Specific Expertise
  - Leverage Practitioner Technology / Process / Controls
  - Informal Sounding Board / Brainstorming
- Reputational Risk



# Engaging a Consultant – Practitioner Perspective

- Conflicts
- Cultural Fit
- Competency / Experience
- Capacity / Bandwidth
- Reputational Risk



# The Ongoing Relationship – Client Perspective

- Communicate, communicate, communicate
- Quality Work Product / Timely Deliverables
- When to Leverage Practitioner Resources for Routine Work versus to Seek Expert Input
- Billing / Invoicing
- Practitioner Making “Trusted Advisor” Investment
  - Learn our Business
  - Team Continuity
  - Raise Developments / Ideas / Issues
- No surprises!



# The Ongoing Relationship – Practitioner Perspective

- Setting Expectations
- Client Production of Information for Project
- Billing / Invoicing
- Scope Creep
- Client Openness / Information Sharing
- Dealing in Good Faith





# Scenarios



# Audit Defense / Controversy

- Client Perspective
- Practitioner's Perspective



# Litigation

- Client Perspective
- Practitioner's Perspective



# Planning / Restructuring

- Client Perspective
- Practitioner's Perspective



# Incentives

- Client Perspective
- Practitioner's Perspective



**Brian Kuler**

Director

ANDERSEN

71 South Wacker Drive, Suite 2600

Chicago, IL 60606

Brian.Kuler@Andersen.com

Phone: (312) 429-9004

Mobile: (224) 209-1010

**Jennifer Waryjas**

Counsel, State Tax Practice

Jones Day

110 N. Wacker Drive

Chicago, IL 60606

jwaryjas@jonesday.com

Office: (312) 269-4057

Mobile: (815) 218-7493