

CASE STUDY

Oklahoma-based pipeline services company successfully defended by Fleming Advisors in sales, excise & use tax audit by State of Texas

After receiving an assessment from the State of Texas stating that they owed more than \$100,000 in sales, excise & use tax; Pawhuska, Oklahoma-based Moore Pipeline Services, LLC engaged Fleming Advisors to represent them.

OVERVIEW

In an assessment received from the State of Texas, Moore Pipeline Services, LLC, an Oklahoma-based oil & gas pipeline service company, was informed that work they performed in the Lonestar State was subject to sales, excise & use tax resulting in tax, penalties, and interest totaling more than \$100,000.

CHALLENGES

After receiving the assessment, a representative of Moore Pipeline Services, LLC contacted the auditor to resolve the matter without representation. When it became clear that things were not moving towards a positive resolution, they contacted **Fleming Advisors** to represent them and take over the examination.

We couldn't have been more satisfied with the outcome that **Fleming Advisors** delivered for us. We were on the hook for more than \$100,000 but **Fleming Advisors** spent the time to understand all relevant details about the work we performed in Texas, researched the applicable Texas state statutes, and ultimately concluded that the work we performed in Texas wasn't even subject to the tax in the first place. We are very grateful for the outcome.

Travis Jensen – Partner | Moore Pipeline Services, LLC



RESULTS

After learning more about the specific services performed while working in Texas and researching the state's tax statutes, **Fleming Advisors** determined that those services were not subject to sales, excise & use tax.

Ultimately, the State of Texas reversed their tax assessment, including all related penalties and interest resulting in zero balance due.

SPOTLIGHT ON MOORE PIPELINE SERVICES, LLC

Founded in 2008, Moore Pipeline Services, LLC is a safety-first provider of pipeline integrity services for the oil and gas industry. Services include AGM survey/site documentation and DOC, pig tracking, pig loading/launching/receiving, post pig run cleaning, dig staking, hydrotesting, make-ready construction work, and wireline services/inspection.

The company's mission is to provide customers and partners with consistent and dependable service in an ethical manner through cost-effective, customizable, and high-quality equipment that will exceed expectations.



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