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## **Chart of States with and without State Tax Tribunals (as of 2/3/16)**

**Prepared by: AICPA State and Local Tax Technical Resource Panel**

### **Background on the Chart**

This chart was prepared by the AICPA State and Local Tax Technical Resource Panel and is current as of 2/3/16. This is an evolving issue, and the particular rules concerning state tax tribunals differ in each state, so taxpayers and practitioners should do their own independent research to verify the current rules in each state.

The first 2 columns of the chart below is a list of states that do and do not have a tax adjudication forum that is independent (to some extent) from the DOR and handles appeals of a variety of state taxes, not just property taxes. “No” means that the state does not have an independent forum, “EB” that the independent forum is located in the executive branch, and “JB” that the forum is a regular court whose jurisdiction is limited to tax cases.

The 3<sup>rd</sup> column of the chart “Allows CPAs authorized to practice in the state” refers to mobility for accountants - including out of state CPAs being allowed to represent clients without needing to obtain permission, so a response of Yes means it is automatic, or No means permission is required or it is not allowed.

### **Background on State Tax Tribunals**

A state tax tribunal is a means to resolve state tax appeal controversies prior to litigation, and in a forum outside the dominion and control of the state tax authority.

There are several hallmarks of an independent state tax tribunal, including the below 4 most important. The ABA Model Act contains several others, so we suggest that the ABA Model Act (modified to include CPA mobility – accountants authorized to practice in the state) be considered when a state is interested in establishing a state tax tribunal.

1. The judges are required to possess a ‘substantial knowledge’ of their state’s tax laws, and know how to conduct hearings and make a record for appeal purposes.
2. The tax tribunal must be independent of the state DOR, both in terms of physical location and operating as a separate state agency with its own budget.

3. The tribunal publishes its decisions.
4. Accountants authorized to practice in the state as well as attorneys can represent taxpayers in the tribunal.

If a tribunal in a state passes all four conditions, we have coded it green, if only 2-3 conditions are met, we have coded it yellow, and if 1 condition or none of the conditions are met, we have coded it red.

### **SUMMARY of the Chart**

No Tribunal – 16 states do not have tribunals (No) – AR, CA, CO, FL, ME, NE, NV, ND, OK, RI, SD, TN, TX, UT, VT, VA

Tax Tribunal - 35 states (including DC) have some form of tax tribunal/court (29 executive branch (EB) + 6 judicial branch (JB) = 35) (Yes) -

29 EB – AK, AL, DE, DC, GA, ID, IL, IA, KS, KY, LA, MD, MA, MI, MN, MS, MO, MT, NH, NM NY, NC, OH, PA, SC, WA, WV, WI, WY

6 JB – AZ, CT, HI, IN, NJ, OR

### **CPA Representation**

- Five states, *AL, DC, MS, NM, and WY* allow CPAs (in state and out of state) full rights to represent taxpayers in all tax matters before an independent tax forum with no additional steps required.
- There are 12 states that allow CPAs (but with limitations or additional steps required) to represent taxpayers in some fashion in a truly independent tax forum (non-court) in some tax matters.
- These 16 states include (with limitations unless in *italics*): *AL, AK, AZ, DE, DC, GA, IA, MI, MS, NM, NY, PA, SC, WA, WV, and WY*. Some of the limitations include: *AK* (CPAs need to submit power of attorney), *AZ* (limited cases), *DE* (out of state CPAs need permission) (though note that Tax Appeals Board and Division of Revenue are both located in Department of Finance), *DC, GA* (enacted 4/19/12 – CPAs can represent only in small claims division), *IA* (CPAs authorized to practice in the state), *LA* (with some limitations on CPAs), *MI* (CPAs can represent in the tax tribunal, not in the Court of Claims), *MS, NY* (NY CPAs allowed, out of state CPAs and out of state attorneys need special permission), *SC* (tax matters, no unauthorized practice of law), *TX, WA* (out of state CPAs need permission), *PA and WV* (in-state and out of state CPAs, but there are strong limitations (i.e., questioning a witness) against unauthorized practice of law) and *WY*.

- Note that our analysis on CPA representation at a state tax tribunal is based on our research of state legislation and state published guidance and does not include possible restrictions from professional regulatory guidelines, such as [the International Federation of Accountants](#) (IFAC), AICPA, and SEC, which might limit the ability of CPAs to represent clients before certain bodies under various circumstances. Other regulatory rules (e.g., AICPA, IFAC, SEC) might supersede/limit the application of the state laws. For example, while the state laws may be the only laws to consider when providing services to a non-restricted (i.e., no-assurance) client, AICPA, IFAC and SEC independence rules must be considered when working with restricted clients. In general, CPAs must apply the most restrictive independence rules that apply to them in the context of a service offering in determining whether they can perform a certain service.

## **Recent Legislative History**

### **2016 Proposed legislation – relating to state tax tribunals -**

IL – ([S. 2309](#)) – provides that the Department of Revenue may determine that a person’s allegations of a false claim, statement, or record are best handled within the course of an audit. If the Department of Revenue exercises its audit functions and the audit results in a contested tax assessment, the person audited shall retain all of his or her legal rights to resolve the matter in any forum where jurisdiction is proper, including an administrative hearing before the Department of Revenue, the Independent Tax Tribunal, Circuit court under the State, or any other judicial proceeding. Under no circumstances may a person, other than the person audited and his or her attorney, have any right to participate in those proceedings, participate in settlement negotiations, challenge the validity of any settlement between the Department and any person, or review any materials subject to the confidentiality provisions of the underlying tax act.

MO – ([H.B. 1860](#)) – allows a tax preparer, enrolled agent, or certified public accountant to represent a client before the Administrative Hearing Commission in matters relating to an assessment or reassessment of tax.

WA – (regulations – not legislation) - The **Washington** Department of Revenue has issued proposed [amendments](#) to its internal administrative review regulations. The amendments are intended to clarify that administrative review is an informal review by the Department itself, and not an independent review such as that conducted by the state’s Board of Tax Appeals.

Also, the amendments would rename the administrative review provisions from “appeals” to “informal administrative reviews” and set forth the process and procedures for such informal administrative reviews. The general processes for filing a petition and pursuing an informal administrative review remain largely the same under the amended rule, although the Department has added some new provisions, including an outline of the roles and responsibilities of tax review officers and a requirement that taxpayer representatives have a Confidential Tax Information Authorization (CTIA) on file. Comments are due to the Department by January 7, 2016, and a hearing on the proposal is scheduled for January 7, 2016 at 10:00 a.m.

### **2015 Enacted legislation – relating to state tax tribunals –**

NM – ([SB. 356](#)) – enacted the Administrative Hearings Office Act, providing for independent hearing officers and creates a hearing office separate from the Taxation and Revenue Department for administrative hearings. CPAs may represent taxpayers. “A taxpayer may appear at the hearing on the taxpayer's own behalf or may be represented by a bona fide employee, an attorney, a certified public accountant or, with respect only to tax imposed pursuant to the Income Tax Act, a person who is an enrolled agent for federal income tax purposes.” NMSCPA supported the bill. It was signed into law on April 7, 2015.

#### **2015 Proposed legislation – relating to state tax tribunals -**

IA – ([HSB 73](#)) – would repeal the state board of tax review and provide for appeals to go to the Director of Revenue.

KY – ([HB 361](#)) - a taxpayer bill of rights bill, taxpayer representative includes any accountant, attorney, tax practitioner, or other person designated in writing by a taxpayer to represent that taxpayer before the department in any matter relating to taxes administered by the department. Kentucky legislature has adjourned without considering the bill.

MI – ([S. 537](#)) – would make changes to the tribunal, including a CPA on the tribunal.

MO – ([H 838](#)) – would allow a tax preparer, enrolled agent, or certified public accountant to represent a client before the Administrative hearing commission in matters relating to an assessment or reassessment of taxes.

MT - [S.B. 413](#) – would create a Small Claims Division within the State Tax Appeal Board – CPAs could represent if issue less than \$5,000.

NM – ([H. 292](#) and [SB. 356](#)) – would enact the Administrative Hearings Office Act, providing for independent hearing officers and creates a hearing office separate from the Taxation and Revenue Department for administrative hearings. CPAs may represent taxpayers. “A taxpayer may appear at the hearing on the taxpayer's own behalf or may be represented by a bona fide employee, an attorney, a certified public accountant or, with respect only to tax imposed pursuant to the Income Tax Act, a person who is an enrolled agent for federal income tax purposes.” NMSCPA supports the bill.

WA – ([SB 5449](#)) – establishes a new tax appeal division in the court of appeals to resolve tax disputes to create an independent tax appeal forum within the judicial branch of government and provides for informal appeals. A new substitute to WA SB 5449 would establish an Appeal Division, which will replace the Board of Tax Appeals effective January 1, 2016, and will be housed in the Court of Appeals. Reading the bill in its current form, it appears that CPAs will be unable to practice before the forum. Restrictions will be imposed on CPAs and result in them losing access to an existing appeals forum.

2014 Enacted Legislation – 1 bill in 1 state enacted legislation relating to state tax tribunals –

AL ([H105](#) Sub.) – effective 10/1/14, created an independent tax tribunal. Alabama Tax Tribunal (EB) – CPAs (in state and out of state) can represent taxpayers if have written authority or power of attorney. [Enacted](#) 3/4/14.

2014 Proposed Legislation – in addition to the above enacted legislation, 9 bills in 6 states proposed legislation relating to state tax tribunals –

KS ([H2413](#)) – makes administrative changes to the already existing tribunal – would rename the state court of tax appeals to the state board of tax appeals and deals with removal of members.

MI ([S. 1039](#)) - diminishes the role of the profession on Michigan’s Tax Tribunal. The bill moves the tribunal from the Department of Treasury to the Department of Licensing and Regulatory Affairs. It also revises the membership of the tribunal by deleting a requirement that one seat be held by a CPA and establishes the requirement that all members of the tribunal be attorneys.

MO (H2250) - allows a tax preparer, enrolled agent, or certified public accountant to represent his or her client before the Administrative Hearing Commission in matters relating to an assessment or reassessment of tax.

OK ([S392](#)) – would create a State Office of Administrative Tax Hearings (EB), an independent office of administrative tax hearings within the executive branch of government. May be represented by an accountant licensed in the state. May allow an accountant authorized to practice or licensed in any other jurisdiction of the US to appear and represent a taxpayer for a particular matter.

“Appearances in proceedings conducted by the State Office of Administrative Tax Hearings may be by the taxpayer, by an attorney admitted to practice in this state, including an attorney who is a partner or member of, or is employed by, an accounting or other professional services firm, by an accountant licensed in this state, or by an enrolled agent authorized to practice before the Internal Revenue Service. The State Office of Administrative Tax Hearings may allow any attorney or accountant authorized to practice or licensed in any other jurisdiction of the United States to appear and represent a taxpayer in proceedings before the State Office of Administrative Tax Hearings for a particular matter. In addition, the State Office of Administrative Tax Hearings may promulgate rules permitting a taxpayer to be represented by an officer, employee, partner, or member.”

TN ([H961](#), [S734](#)) – would create the Tennessee Administrative Tax Tribunal - establishing an independent tax tribunal within the executive branch of government (EB). May be represented by an accountant licensed in the state. May allow an accountant authorized to practice or licensed in any other jurisdiction of the US to appear and represent a taxpayer for a particular matter.

“SECTION 18. (a) Appearances in proceedings conducted by the tax tribunal may be by the taxpayer, by an attorney admitted to practice in this state, including an attorney who is a partner or member of, or is employed by, an accounting or other professional services firm, by an accountant licensed in this state, or by an enrolled agent authorized to practice before the internal revenue service. The tax tribunal may allow any attorney or

accountant authorized to practice or licensed in any other jurisdiction of the United States to appear and represent a taxpayer in proceedings before the tax tribunal for a particular matter. In addition, the tax tribunal may promulgate rules and regulations permitting a taxpayer to be represented by an officer, employee, partner, or member.”

WA ([SB 6175](#), [SB 6176](#), [H 2635](#)) – would create a new state tax tribunal (EB) as an agency of state government (and eliminate the BOTA). Accountants licensed in the state and accountants authorized to practice and licensed in another state may appear before the tribunal. Introduced 1/16/14. “NEW SECTION. **Sec. 19.** (1) Appearances in proceedings conducted by the tax tribunal may be by the taxpayer, by an attorney admitted to practice in this state (including an attorney who is a partner or member of, or is employed by, an accounting or other professional services firm), by an accountant licensed in this state, or by an enrolled agent authorized to represent taxpayers before the federal internal revenue service. The tax tribunal may allow any attorney or accountant authorized to practice or licensed in any other jurisdiction of the United States to appear and represent a taxpayer in proceedings before the tax tribunal for a particular matter. In addition, the tax tribunal may promulgate rules and regulations permitting a taxpayer to be represented by an officer, employee, partner, or member.”

#### 2013 Enacted Legislation –

PA ([HB 465](#)) - Act of Jul. 9, 2013, [P.L. 270](#), No. 52 – would reconstitute the Board of Finance and Revenue. CPAs (in and out of state) would be allowed to represent taxpayers, but limited to no unauthorized practice of law. This was enacted July 9, 2013, and the new independent board became effective April 1, 2014.

#### 2013 Proposed Legislation - 11 bills in 8 states had proposed legislation relating to state tax tribunals –

AL ([H264](#), [S223](#)) – would create independent tax tribunal Alabama Tax Appeals Commission (EB) – CPAs (in state and out of state) could represent taxpayers if have written authority or power of attorney. Alabama’s legislative session ended without passing this legislation.

CO ([HOUSE BILL 13-1140](#)) – would create the Colorado independent tax appeal court - (JB), CPAs (in state can represent taxpayers (and out of state on particular matters)). Colorado’s legislative session ended without passing this legislation.

IA ([HB 1446](#)) – provides for a study of the effectiveness of the state’s current administrative processes for tax matters and the feasibility of consolidating these processes under a tax appeals court. ([HSB 228](#)) – would require a study by Jan. 8, 2014 of the current administrative appeals processes for tax matters and make recommendations for changes if necessary and study the possibility of creating a new consolidated tax appeal board.

KA – ([HB 2413](#)) – would change court to board – CPAs would not be allowed to represent to the board.

LA – ([HB 585](#), [HB 515](#)) – HB 585 would create a Tax Court (JB), CPAs (in and out of state) would be allowed to represent taxpayers if the CPA passes a test. HB 515 does not have language referencing the ability of CPAs to represent their clients.

OK ([SB 392](#)) – would create the State Office of Administrative Tax Hearings (EB), CPAs (in and out of state) would be allowed to represent taxpayers.

PA ([HB 465](#)) - Act of Jul. 9, 2013, [P.L. 270](#), No. 52 – would reconstitute the Board of Finance and Revenue. CPAs (in and out of state) would be allowed to represent taxpayers, but limited to no unauthorized practice of law. This was enacted July 9, 2013, and the new independent board became effective April 1, 2014.

TN ([SB0734](#), [H961](#)) – would create an independent tax tribunal within the executive branch (EB), CPAs (in state can represent taxpayers (and out of state on particular matters)).

TX ([HB 2488](#)) – would create a tax tribunal (EB) – with authorized representatives including an accountant licensed in this State or any other jurisdiction of the United States.

**Chart of States with and without State Tax Tribunals**

State	Indep. Tax Tribunal (No, EB, or JB)	Allows CPAs in the state to represent clients (Yes, No)	Allows CPAs authorized to practice in the state	Pending Legislation (Pending - (bill reference, allows CPAs? – Yes, No)	Reference/Citation to Statute (and year created) and Link to more info.	Other Info/comments (including CPA experiences)
AL	Yes	Yes	Yes		Alabama Code § 40-2B-1 et. seq.	AL ( <a href="#">H105</a> Sub.) – effective 10/1/14, created independent tax tribunal Alabama Tax Tribunal (EB) – CPAs (in state and out of state) can represent taxpayers if have written authority or power of attorney. <a href="#">Enacted</a> 3/4/14.
AK	EB - Office of Admin Hearings, Department of Administration	Yes	Limited - At an informal conference and at a formal hearing, a person may be represented by an attorney, by a certified public accountant, or by another representative. A representative, other than an attorney, must file a completed power of attorney at the time the representative		Alaska State Tax Reporter, regulation, Alaska, 15 AAC 05.010(d), Request for Appeal  PRACTICE AND PROCEDURE— REGULATIONS, Title 15 Revenue, Chapter 05 Administration of Revenue Laws, Article 1 Hearing Procedures	



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			enters an appearance in the proceeding.			
AZ	<b>JB-Tax Court</b> +EB-Brd of Tax Appeals	Limited - Sometimes -- CPA can appear before Board of Tax Appeals if the amount in dispute is less than \$25k; CPA can represent taxpayer in tax court if approved by the Presiding tax judge and the case relates to certain property tax issues or the amount of taxes, interest and penalties is less than \$5k	Yes – with permission		Board of Tax Appeals Reference  A.R.S. Section 42-1253(D)  <a href="http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/42/01253.htm&amp;Title=42&amp;DocType=ARS">http://www.azleg.state.az.us/FormatDocument.asp?inDoc=/ars/42/01253.htm&amp;Title=42&amp;DocType=ARS</a>  Arizona Tax Court  A.R.S. Section 12-172 & 12-174  <a href="http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=12">http://www.azleg.state.az.us/ArizonaRevisedStatutes.asp?Title=12</a>  See also  <a href="http://www.superiorcourt.maricopa.gov/SuperiorCourt/TaxCourt/genInfo.asp">http://www.superiorcourt.maricopa.gov/SuperiorCourt/TaxCourt/genInfo.asp</a>	

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AR	No	N/A	N/A			The Office of Hearings & Appeals is part of the Revenue Division of the Arkansas Department of Finance and Administration.
CA	No [BOE not independent]	N/A	N/A		<a href="http://www.boe.ca.gov/meetings/pdf/pub143.pdf">http://www.boe.ca.gov/meetings/pdf/pub143.pdf</a> <b>Cal. Code Regs. 5523.</b>	
CO	No	N/A	N/A	CO <a href="#">HOUSE BILL 13-1140</a> CPAs in state can represent taxpayers (and out of state on particular matters)).  p. 12 –  Representation. (1) (a) APPEARANCES IN  PROCEEDINGS CONDUCTED BY THE TAX APPEAL COURT		CO ( <a href="#">HOUSE BILL 13-1140</a> – would create the Colorado independent tax appeal court - (JB), CPAs (in state can represent taxpayers (and out of state on particular matters)).

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				<p>MAY BE BY: (I) THE TAXPAYER; (II) AN ATTORNEY ADMITTED TO PRACTICE IN THIS STATE, INCLUDING AN ATTORNEY WHO IS A PARTNER OR MEMBER OF, OR IS EMPLOYED BY, AN ACCOUNTING OR OTHER PROFESSIONAL SERVICES FIRM; (III) AN ACCOUNTANT LICENSED IN THIS STATE; OR (IV) AN ENROLLED AGENT AUTHORIZED TO PRACTICE BEFORE THE INTERNAL REVENUE SERVICE.</p> <p>(b) (I) THE TAX APPEAL COURT MAY ALLOW ANY ATTORNEY OR ACCOUNTANT AUTHORIZED TO PRACTICE OR LICENSED</p>		

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				IN ANY OTHER JURISDICTION OF THE UNITED STATES TO APPEAR AND REPRESENT A TAXPAYER IN PROCEEDINGS BEFORE THE TAX APPEAL COURT FOR A PARTICULAR MATTER.		
CT	<b>JB-Superior Court Tax Session</b>	No	N/A		Tax Session are governed by General Statutes § 12-39.	
DE	EB-Tax Appeal Board	Yes	Yes – with permission		Del. Code Ann. tit. 30, §334 <a href="#">Rules of Tax Appeal Board</a> (See Sec. II)	Question of whether DE tax appeal board is truly independent as it is housed in the Department of Finance (along with the Department of Revenue).
DC	EB-Office of Admin Hearings	Yes	Yes		There is nothing in the OAH Procedural Rules that explicitly disallows CPAs from representing taxpayers. Per experience, CPAs have represented taxpayers in	

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					the DC Office of Administrative Hearings. <a href="#">DC OAH Rules</a>	
FL	No	N/A	N/A	2015 – property tax bill - FL H695 / S972, allow Petitioners before the board may be represented by a certified public accountant retained by the taxpayer	N/A	Taxpayers may file a formal protest with the Division of Administrative Hearings or file an action in circuit court.  <a href="http://dor.myflorida.com/dor/forms/2010/gt800004.pdf">http://dor.myflorida.com/dor/forms/2010/gt800004.pdf</a>
GA	EB-Office of State Administrative Hearings	Limited - Yes - only in small claims division	No	2012: enacted - (HB 100), GA Society of CPAs contacted by AICPA. Implementation bill – exec. branch – accountants would be able to represent in small claims division	<a href="#">Administrative Rules of Procedure</a>  Chapter 616-1-2-.34  Effective 3/19/97 and as amended 12/5/10.	April 19, 2012 <a href="#">HB 100</a> enacted. See HB 100 re: creation of GA Tax Court. Note, CPA can accompany taxpayer in small claims division, but may not represent taxpayer otherwise.
HI	<b>JB-Tax Appeal Court</b>	No	N/A		<a href="http://www6.hawaii.gov/tax/taxfacts/tf01-01.pdf">www6.hawaii.gov/tax/taxfacts/tf01-01.pdf</a>  <a href="http://www.courts.state.hi.us/legal_references/rules/rulesOfCourt.html">http://www.courts.state.hi.us/legal_references/rules/rulesOfCourt.html</a>	

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					Tax Appeals Court rules do not speak to authorized representative. Department of Revenue publication explicitly states that attorney or pro se representation is authorized.	
ID	EB-Board of Tax Appeals	No	N/A		IDAPA 36.030 <a href="http://adminrules.idaho.gov/rules/current/36/0101.pdf">http://adminrules.idaho.gov/rules/current/36/0101.pdf</a>  Created in 1969	
IL	EB (in 2013)	No	No	IL – ( <a href="#">S. 2309</a> ) – provides that the Department of Revenue may determine that a person’s allegations of a false claim, statement, or record are best handled within the course of an audit. If the Department of Revenue exercises its audit functions and the audit results in a contested tax assessment, the person	PA 97-0636  <a href="#">HB 5192</a>	6/1/12 – HB 5192 passed unanimously Senate after passing House – to Governor for signature. In 2011, passed law to create new tribunal. Current Administrative Hearings do not allow CPAs to represent clients. New Tribunal rules have not been established yet but are not expected to allow CA representation.

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				<p>audited shall retain all of his or her legal rights to resolve the matter in any forum where jurisdiction is proper, including an administrative hearing before the Department of Revenue, the Independent Tax Tribunal, Circuit court under the State, or any other judicial proceeding. Under no circumstances may a person, other than the person audited and his or her attorney, have any right to participate in those proceedings, participate in settlement negotiations, challenge the validity of any settlement between the Department and any person, or review any materials subject to the confidentiality provisions of the underlying tax act.</p> <p>In 2012 implementing legislation passed: tribunal to be created in July 2013.</p>		

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IN	<b>JB-Tax Court</b>	No	N/A	Considering amending existing tax court.	Tax Court was established in 1986	Considering amending existing tax court.  Notice of Appearance form allows for attorney or pro se representation.
IA	EB- Dept of Inspection & Appeals--by agreement w/ DOR	Technically yes, but practically, most appeals go to the State Board of Tax Appeals	Any appellant may appear in person or by its duly authorized representative, or by an attorney-at-law or a certified public accountant authorized to practice in the state of Iowa.	<a href="#">HSB 73</a> introduced 1/15 – providing for the future repeal of the state board of tax review, providing for appeals to the director of revenue for certain tax matters and modifying the powers and duties of the director of revenue.  IA ( <a href="#">HSB 228</a> ) – would require a study by Jan. 8, 2014 of the current administrative appeals processes for tax matters and make recommendations for changes if necessary and study the possibility of creating a new consolidated	Iowa Admin. Code §701--2.25	<a href="#">HSB 73</a> introduced 1/15 –providing for the future repeal of the state board of tax review, providing for appeals to the director of revenue for certain tax matters and modifying the powers and duties of the director of revenue.  IA ( <a href="#">HSB 228</a> ) – would require a study by Jan. 8, 2014 of the current administrative appeals processes for tax matters and make recommendations for changes if necessary and study the possibility of creating a new consolidated tax appeal board.  Currently, appeals usually go to the State Board of Tax Appeals, which is affiliated with the Iowa Department of Revenue



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				tax appeal board.		
KS	EB-Court of Tax Appeals	No	N/A	KS ( <a href="#">H2413</a> ) – makes administrative changes to the already existing tribunal – would rename the state court of tax appeals to the state board of tax appeals and deals with removal of members.	Kan. Admin. Regs. §94-5-6.	Comprised of two divisions: <ol style="list-style-type: none"> <li>Regular Division <ul style="list-style-type: none"> <li>-Has broad jurisdiction over all tax matters.</li> </ul> </li> <li>Small Claims and Expedited Hearings Division <ul style="list-style-type: none"> <li>-Informal forum for property valuations under \$2 million and tax controversy less than \$15,000</li> </ul> </li> </ol>
KY	EB-Board of Tax Appeals	No	N/A	2015 - KY – ( <a href="#">HB 361</a> ) - a taxpayer bill of rights bill, taxpayer representative includes any accountant, attorney, tax practitioner, or other person designated in writing by a taxpayer to represent that taxpayer before the department in any matter relating to taxes administered by the department. KY legislature has adjourned without	Ky. Admin. Regs. 1:010 Sec. 3.	2015 - KY – ( <a href="#">HB 361</a> ) - a taxpayer bill of rights bill, taxpayer representative includes any accountant, attorney, tax practitioner, or other person designated in writing by a taxpayer to represent that taxpayer before the department in any matter relating to taxes administered by the department.

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				considering the bill.		
LA	EB-Board of Tax Appeals	Yes --CPAs duly qualified to practice in Louisiana, public accountants, and enrolled agents may represent any taxpayer or other contestant in any matter to which the board has jurisdiction, CPAs licensed outside LA may represent any taxpayer before the board with prior board approval”	Yes -- public accountants of other states when authorized by the Board.	<p>In 2013: LA – (<a href="#">HB 585</a>) – would create a Tax Court (JB), CPAs (in and out of state) would be allowed to represent taxpayers if the CPA passes a test.</p> <p>In 2012: Proposed, but not enacted (2012 LA H 376 – establish tax court, require CPAs to take test, governor’s office – executive branch - Accountants licensed under the Louisiana laws and who pass a test would be allowed to represent clients. Louisiana Society of CPAs on judge nominating committee. AICPA contacted Louisiana Society of CPAs.</p>	La. R.S. 47:1401 et seq.	<p>(<a href="#">HB 585</a>) – would create a Tax Court (JB), CPAs (in and out of state) would be allowed to represent taxpayers if the CPA passes a test.</p> <p>CPAs duly qualified to practice in Louisiana, public accountants, and enrolled agents may represent any taxpayer or other contestant in any matter to which the board has jurisdiction. CPAs licensed outside LA may represent any taxpayer before the board with prior board approval”</p>
ME	No	N/a	N/a			
MD	EB-Tax Court	No. taxpayer must be	N/A		<a href="http://www.txcrt.state.md">http://www.txcrt.state.md</a> .	

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		represented by a MD attorney.			<a href="http://us.randp/procedur.html">us/randp/procedur.html</a>  See Procedures of the Maryland Tax Court	
MA	EB-Appellate Tax Board	No	N/A	N/A	831 CMR 1.01 – Rules of Practice and Procedure of the Appellate Tax Board.	
MI	EB-Tax Tribunal + <b>JB-Court of Claims</b>	Yes for Tax Tribunal. No for Court of Claims	Yes for Tax Tribunal. No for Court of Claims.	( <a href="#">S. 537</a> ) – would make changes to the tribunal, including a CPA on the tribunal.  MI ( <a href="#">S. 1039</a> ) - diminishes the role of the profession on Michigan’s Tax Tribunal. The bill moves the tribunal from the Department of Treasury to the Department of Licensing and Regulatory Affairs. It also revises the membership of the tribunal by deleting a requirement that one seat be held by a CPA and establishes the requirement that all members of the tribunal be attorneys.	R. 205.1101: Tax Tribunal: "Authorized representative" means an attorney or other person who is selected by a party to appear on the party's behalf before the tribunal.	( <a href="#">S. 537</a> ) – would make changes to the tribunal, including a CPA on the tribunal.  MI ( <a href="#">S. 1039</a> ) - diminishes the role of the profession on Michigan’s Tax Tribunal. The bill moves the tribunal from the Department of Treasury to the Department of Licensing and Regulatory Affairs. It also revises the membership of the tribunal by deleting a requirement that one seat be held by a CPA and establishes the requirement that all members of the tribunal be attorneys.

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MN	EB-Tax Court	No	No		Rule 8610.0010 Minn. Rules	Only lawyers can represent at Tax Court
MS	EB-Board of Tax Appeals	Yes - All accountants who have received a certificate as a certified public accountant from the Mississippi State Board of Public Accountancy and maintain such certification;	Yes - Certified public accountants duly admitted to practice accountancy by the appropriate authorities in other states, the District of Columbia, or other American jurisdiction and other accountants practicing accountancy outside of this State who are entitled to practice as enrolled agents before the Internal Revenue		<i>Miss. Code Ann. § 27-77-1(g), 27-4-3(1)(a) (Rev. 2010)</i>	General representative powers of CPAs extended to BOTA (created in 2010)

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			Service;			
MO	EB-Admin Hearing Commission	No. However, a CPA can start a case for another person or entity with power of attorney.	No. Any individual, including a CPA, can present their own case before the AHC. Anyone, including a CPA, may start a case for another person. After that, the only person who may represent someone else- including a single-shareholder corporation- before the AHC is a licensed lawyer.	<p>2016 - MO – (<a href="#">H.B. 1860</a>) – allows a tax preparer, enrolled agent, or certified public accountant to represent a client before the Administrative Hearing Commission in matters relating to an assessment or reassessment of tax.</p> <p>2015 - MO – (<a href="#">H 838</a>) – would allow a tax preparer, enrolled agent, or certified public accountant to represent a client before the Administrative hearing commission in matters relating to an assessment or reassessment of taxes.</p> <p>2014 - MO (H2250) - allows a tax preparer, enrolled agent, or certified public accountant to represent his or her client before the Administrative Hearing</p>	<a href="http://oa.mo.gov/ahc/faq.html#3">http://oa.mo.gov/ahc/faq.html#3</a>	<p>2016 - MO – (<a href="#">H.B. 1860</a>) – allows a tax preparer, enrolled agent, or certified public accountant to represent a client before the Administrative Hearing Commission in matters relating to an assessment or reassessment of tax.</p> <p>2015 - MO – (<a href="#">H 838</a>) – would allow a tax preparer, enrolled agent, or certified public accountant to represent a client before the Administrative hearing commission in matters relating to an assessment or reassessment of taxes.</p> <p>2014 - MO (H2250) - allows a tax preparer, enrolled agent, or certified public accountant to represent his or her client before the Administrative Hearing Commission in matters relating to an assessment or reassessment of tax.</p>

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				Commission in matters relating to an assessment or reassessment of tax.		Before a case enters into a discovery phase before the AHC, a CPA may attempt to informally settle the matter by working with the General Counsel Office of the Missouri Director of Revenue
MT	EB-State Tax Appeal Board	No – but bill introduced to allow CPAs to represent in small claims division	N/A - but bill introduced to allow CPAs to represent in small claims division	2015 - <a href="#">S.B. 413</a> – would create a Small Claims Division within the State Tax Appeals Board – CPAs could represent.	Mont. Code. Ann. §§15-2-101 to 15-2-307; See also “ <a href="#">State Tax Disputes and the Issue of Representation</a> ”	A CPA can represent a taxpayer before the County Tax Appeal Boards
NE	No	N/A	N/A		N/A	
NV	No	N/A	N/A	N/A	N/A	N/A
NH	EB-Board of Tax and Land Appeals	No	N/A		<a href="http://www.nh.gov/btla/adminrules/index.htm">http://www.nh.gov/btla/adminrules/index.htm</a>  See N.H. Code of Admin. Rule 102.03; 201.07; 207.02(a) (5); and 207.03.	

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NJ	<b>JB-Tax Court</b>	No	N/a		<a href="http://www.judiciary.state.nj.us/rules/r1-21.htm">http://www.judiciary.state.nj.us/rules/r1-21.htm</a> N.J. Rule 1:21-1(a).	
NM	Yes – EB	yes	yes		<a href="#">SB. 356</a> (2015) Laws 2015, Chap. 73.	2015 - NM – ( <a href="#">SB. 356</a> ) – establishes the Administrative Hearings Office Act, providing for independent hearing officers and creates a hearing office separate from the Taxation and Revenue Department for administrative hearings. CPAs may represent taxpayers. “A taxpayer may appear at the hearing on the taxpayer's own behalf or may be represented by a bona fide employee, an attorney, a certified public accountant or, with respect only to tax imposed pursuant to the Income Tax Act, a person who is an enrolled agent for federal income tax purposes.”  NMSCPA supported the bill. It was signed into law on April 7, 2015.

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NY	EB-State Tax Appeals Tribunal	Yes	Yes – with “special permission” (parallel to requirement of special permission for out-of-state attorneys).		<p>Division of Tax Appeals Rules of Practice and Procedure Sec. 3000.2(a) (2), (4).</p> <p><a href="http://www.nysdta.org/">http://www.nysdta.org/</a></p> <p><a href="http://www.nysdta.org/rules2.htm#Section%203000.2">http://www.nysdta.org/rules2.htm#Section 3000.2</a> Representation.</p> <p>Tax Appeals Tribunal created in 1986.</p>	
NC	EB-Office of Adm Hearings	No	N/A		N.C. Gen. Stat. §105-241.15; 26 NCAC 03 .0120(d)	
ND	No	N/A	N/A			
OH	EB-Board of Tax Appeals	No -- though a CPA can start a matter before the board.	N/A		Ohio Adm. Code 5717-1-02.	
OK	No	N/A	N/A	In 2013: <a href="#">SB 392</a> - creating the State Office of Administrative Tax Hearings (EB), CPAs (in and out of state) would be allowed to	N/A	Note: Currently, CPAs can represent taxpayers at administrative proceedings before OK Tax



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				<p>represent taxpayers; would require Oklahoma Tax Commission to provide certain independent administrative appeals function...</p> <p>“8. The taxpayer may participate in appeals conferences without representation; may be represented by an officer, employee, partner or member of the taxpayer; or may be represented by a third-party representative”</p> <p>p. 29 - A. Appearances in proceedings conducted by the State Office of Administrative Tax Hearings may be by the taxpayer, by an attorney admitted to practice in this state, including an attorney who is a partner or member of, or is employed by, an accounting or other professional services firm, by an accountant licensed in this state, or by an enrolled agent authorized to</p>		<p>Commission. Rule 710:1-5-27(a)</p> <p><a href="http://www.tax.ok.gov/rules/Rules2011/Chapter%201%20Administrative%20Operations.pdf">http://www.tax.ok.gov/rules/Rules2011/Chapter%201%20Administrative%20Operations.pdf</a></p> <p>2013: <a href="#">SB 392</a> introduced - to provide an independent administrative office or agency with tax expertise to resolve disputes between the Oklahoma Tax Commission and taxpayers, prior to requiring the payment of the amounts in issue or the posting of a bond, but after the taxpayer has had a full opportunity to attempt settlement with the Tax Commission based, among other things, on the hazards of litigation. By establishing an independent office of administrative tax hearings within the executive branch of government, the State Office of Administrative Tax Hearings Act provides taxpayers with a means of resolving controversies that ensures both the appearance and the reality of due process and fundamental</p>

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				<p>practice before the Internal Revenue Service. The State Office of Administrative Tax Hearings may allow any attorney or accountant authorized to practice or licensed in any other jurisdiction of the United States to appear and represent a taxpayer in proceedings before the State Office of Administrative Tax Hearings for a particular matter. In addition, the State Office of Administrative Tax Hearings may promulgate rules permitting a taxpayer to be represented by an officer, employee, partner, or member.</p> <p>In 2012: Proposed and not enacted.</p>		<p>fairness.... The State Office of Administrative Tax Hearings shall be created and exist on and after January 1, 2014.</p>
OR	<b>JB-Tax Court</b>	No - Not before Tax Court, but	N/A		Oregon Tax Court	

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		can represent taxpayer before Magistrate Division			<p>Regular Rule 1(f).</p> <p><a href="http://www.ojd.state.or.us/web/ojdpublications.nsf/Files/Feb2011RegularRules.pdf/\$File/Feb2011RegularRules.pdf">http://www.ojd.state.or.us/web/ojdpublications.nsf/Files/Feb2011RegularRules.pdf/\$File/Feb2011RegularRules.pdf</a></p> <p>Oregon Tax Court Rule 1(e) Magistrate Division</p> <p><a href="http://www.ojd.state.or.us/web/ojdpublications.nsf/Files/Feb2011MagistrateRules.pdf/\$File/Feb2011MagistrateRules.pdf">http://www.ojd.state.or.us/web/ojdpublications.nsf/Files/Feb2011MagistrateRules.pdf/\$File/Feb2011MagistrateRules.pdf</a></p>	
PA	EB – Board of Finance and Revenue is independent forum	Yes, but limited to no unauthorized practice of law.	Yes, but limited to no unauthorized practice of law.	In 2013: PA ( <a href="#">HB 465</a> ) - Act of Jul. 9, 2013, <a href="#">P.L. 270</a> , No. 52 – would reconstitute the Board of Finance and Revenue. CPAs (in and out of state) would be allowed to represent taxpayers, but limited to no unauthorized practice of law. This was enacted July 9, 2013, and the new independent board		<p>Note – Board of Finance and Revenue is an independent forum/body – effective April 1, 2014 reorganized. CPAs and attorneys disagree on whether CPAs can represent or not.</p> <p>Section 2818. Representation.</p> <p>(a) Taxpayer.-- Appearances in proceedings conducted by the tribunal may be by the taxpayer or by an attorney admitted to practice in this Commonwealth. Parties may also be represented by an attorney who is a</p>

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				<p>became effective April 1, 2014.</p> <p>In 2012: Introduced, but not enacted: House Bill 2383 was referred to the House Finance Committee on May 16. Would allow licensed CPA but not out of state CPA.</p>		<p>member of or is employed by an accounting or other professional services firm, by an accountant licensed in this Commonwealth or by an enrolled agent authorized to practice before the Internal Revenue Service provided the representation does not constitute the unauthorized practice of law as determined by the Supreme Court of this Commonwealth.</p> <p>Doesn't seem to allow mobility for either lawyers or accountants.</p> <p>Note - current system in PA has two levels of admin appeals at which all can currently represent.</p>
RI	No	N/A	N/A			
SC	EB- Administrative Law Court	Yes - A party may be represented only by an attorney, or in tax related matters by a CPA. Representation of a party before the Court is permitted only to the extent that such	Yes		<p>Rules of Procedure for the Administrative Law Court  <a href="http://www.scalc.net/pub/pubOfficialrules2011.pdf">http://www.scalc.net/pub/pubOfficialrules2011.pdf</a></p>	

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		representation does not conflict with the rules governing the unauthorized practice of law.				
SD	No	N/A	N/A			
TN	No	N/A	N/A	<p>TN (<a href="#">SB0734</a> – creates an independent tax tribunal within the executive branch (EB), CPAs (in state can represent taxpayers (and out of state on particular matters)).</p> <p>p. 15</p> <p>SECTION 18.</p> <p>(a) Appearances in proceedings conducted by the tax tribunal may be by the taxpayer, by an attorney admitted to practice in this state, including an attorney who is a partner or member of, or is employed by, an</p>	N/A	<p>Taxpayers may challenge tax assessments by filing suit in chancery court. TN Code Ann. Section 67-1-1801</p> <p><a href="http://www.lexisnexis.com/hottopics/tn/code/">http://www.lexisnexis.com/hottopics/tn/code/</a></p> <p>TN (<a href="#">SB0734</a> – creates an independent tax tribunal within the executive branch (EB), CPAs (in state can represent taxpayers (and out of state on particular matters)).</p>

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				accounting or other professional services firm, by an accountant licensed in this state, or by an enrolled agent authorized to practice before the internal revenue service. The tax tribunal may allow any attorney or accountant authorized to practice or licensed in any other jurisdiction of the United States to appear and represent a taxpayer in proceedings before the tax tribunal for a particular matter. In addition, the tax tribunal may promulgate rules and regulations permitting a taxpayer to be represented by an officer, employee, partner, or member.		
TX	No	Note that CPAs are allowed to represent clients up through the ALJ level.	Note - Appearances in hearings conducted for the comptroller by the office may be by: (1) the taxpayer; (2)	2013 - TX ( <a href="#">HB 2488</a> ) – would create a tax tribunal (EB) – with authorized representatives including an accountant licensed in this State or any other jurisdiction of the United States.	Tex. Gov't Code § 2003.101; Texas State Office of Administrative Hearings - <a href="http://www.soah.state.tx.us/not-an-attorney/hearings.asp">http://www.soah.state.tx.us/not-an-attorney/hearings.asp</a>	Experience is that Texas Comptroller has power to influence decisions of the SOAH, so there's a question as to how independent the SOAH truly can be.  2013 - TX ( <a href="#">HB 2488</a> ) – would create a tax tribunal (EB) – with authorized representatives including an

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			an attorney licensed to practice law in this state; (3) a certified public accountant; or (4) any other person designated by the taxpayer who is not otherwise prohibited from appearing in the hearing.			accountant licensed in this State or any other jurisdiction of the United States.
UT	No	N/A	N/A	N/A	N/A	N/A
VT	No	N/A	N/A		Vt. Stat. Ann.32 §5887(a).  <i>See also, Riley v. State (1974) 133 Vt 116, 329 A2d 631, regarding exclusive remedy issue.</i>	The taxpayer's exclusive remedy to respond to a notice of deficiency or assessment is to petition for determination of the deficiency or assessment. A taxpayer may appeal a notice of deficiency, of denial or reduction of a refund claim or, of assessment of penalty or interest by petitioning the Commissioner in writing for a

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						<p>determination of the deficiency or assessment or denial of claim for refund within 60 days after the date of the mailing of the notice of deficiency, refund, or assessment.</p> <p>Taxpayers dissatisfied with an assessment must first appeal to the Commissioner of Taxes before taking their case to court. Court appeal is only allowed after an adverse determination by the Commissioner.</p>
VA	No	N/A	N/A			
WA	Yes	Yes – CPAs licensed in the state of Washington	Sometimes (with permission) - Other persons designated by a taxpayer with approval of the board may be able to represent the taxpayer	2016 – WA – (regulations – not legislation) - The <b>Washington</b> Department of Revenue has issued proposed <u>amendments</u> to its internal administrative review regulations. The amendments are intended to clarify that administrative review is an informal review by the Department itself, and not an independent review such as that conducted by	WAC 456-10-210(4), (7)	<p>2015 WA <a href="#">S 5449</a></p> <p><a href="#">SB 6176</a> introduced in Jan. 2014.</p> <p>introduced 2014 - WA (<a href="#">SB 6175</a>, <a href="#">SB 6176</a>, <a href="#">H 2635</a>)</p> <p>(WA CPAs allowed, out of state CPAs with permission of the Board)</p> <p>EB-Board of Tax Appeals –</p> <p>Washington has the Board of Tax Appeals which is independent.</p> <p>The BTA hears nearly all types of excise tax and property tax matters. <i>See</i> RCW</p>



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				<p>the state’s Board of Tax Appeals.</p> <p>Also, the amendments would rename the administrative review provisions from “appeals” to “informal administrative reviews” and set forth the process and procedures for such informal administrative reviews. The general processes for filing a petition and pursuing an informal administrative review remain largely the same under the amended rule, although the Department has added some new provisions, including an outline of the roles and responsibilities of tax review officers and a requirement that taxpayer representatives have a Confidential Tax Information Authorization (CTIA) on file. Comments are due to the Department by January 7, 2016, and a hearing on the proposal is scheduled for January 7, 2016 at 10:00 a.m.</p>		<p>82.03.130. They do not hear estate tax matters. Between 90-95% of the cases are property tax valuation cases. The majority of simple cases are heard by tax referees. Complex property tax and excise tax matters are heard by the three member Board. Tax expertise is not required for its members.</p> <p>As of December 1, 2015, the BTA has worked the backlog down to approximately 2400 cases.</p> <p>The Board of Tax Appeals functions as an independent tax dispute forum.</p> <p>(1) WA DOR asserts it is not bound by informal decisions of the Board of Tax Appeals for any other taxpayer or same taxpayer for different tax years.</p>

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				<p>2015- S. 5449 –  WA SB 5449 - there is a new substitute bill that would establish an Appeal Division, which will replace the Board of Tax Appeals effective January 1, 2016, will be housed in the Court of Appeals. Reading the bill in its current form it appears that CPAs will be unable to practice before the forum. Restrictions will be imposed on CPAs and result in them losing access to an existing appeals forum.</p> <p>Prior version - allows representation by nonlawyers - judicial tribunal -</p> <p>(2) Therefore, the legislature finds that establishing a new tax appeal division in the court of appeals to resolve tax disputes will create an independent tax appeal forum within the judicial branch of government to</p>		

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				<p>promote public confidence in the tax system, insuring both the appearance and reality of due process and fundamental fairness, while promoting the consistency and predictability of tax decisions. The legislature further finds that hearing procedures should recognize financial practicalities, and finds that the procedural rules for the commissioner department should therefore provide for informal appeals and taxpayer representation by nonlawyers.</p> <p>N/A</p> <p><a href="#">SB 6176</a> - 16 NEW SECTION. <b>Sec. 19.</b> (1) Appearances in proceedings conducted by the tax tribunal may be by the taxpayer, by an attorney admitted to practice in this state (including an attorney who is a partner or member of, or is employed by, an accounting or other professional services</p>		

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				<p>firm), by an accountant licensed in this state, or by an enrolled agent authorized to represent taxpayers before the federal internal revenue service. The tax tribunal may allow any attorney or accountant authorized to practice or licensed in any other jurisdiction of the United States to appear and represent a taxpayer in proceedings before the tax tribunal for a particular matter. In addition, the tax tribunal may promulgate rules and regulations permitting a taxpayer to be represented by an officer, employee, partner, or member. (2) The tax administration agency must be represented by an authorized representative in all proceedings before the tax tribunal.</p>		
WV	EB-Office of Tax Appeals	Yes	Yes – automatic		<p>Rule Section 121-1-17(1)  <a href="http://www.wvota.gov/docs/OTAProceduralRulesAp">http://www.wvota.gov/docs/OTAProceduralRulesAp</a></p>	CPAs can represent taxpayers before Office of Tax Appeals but cannot engage in the unauthorized practice of law. For example, may not conduct

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					<a href="#">r20_03_121C.S.R.1.pdf</a>  WV Office of Tax Appeals began operations on January 1, 2003	direct examination of a witness, argue constitutionality issues, or argue the meaning of an ambiguous statute, regulation or other document.  Rule Section 121-1-17(3)  <a href="http://www.wvota.gov/docs/OTAProceduralRulesApr20_03_121C.S.R.1.pdf">http://www.wvota.gov/docs/OTAProceduralRulesApr20_03_121C.S.R.1.pdf</a>
WI	EB-Tax Appeals Commission	No	No		Wisconsin Publication 507 <a href="http://www.dor.state.wi.us/pubs/pb507.pdf">http://www.dor.state.wi.us/pubs/pb507.pdf</a>	
WY	EB-State Board of Equalization	Yes	Yes - Any party may represent himself at such a hearing, or may be represented by a person designated by the party. The Department may be represented by any of its employees or by its attorney. It		Chapter 2, Section 17(b) of Rules of Practice and Procedure for cases before the Wyoming State Board of Equalization <a href="http://taxappeals.state.wy.us/Chapter2_final_sep05.htm">http://taxappeals.state.wy.us/Chapter2_final_sep05.htm</a>	

State	Indep. Tax Tribunal (No, EB, or JB)	Allows CPAs in the state to represent clients (Yes, No)	Allows CPAs authorized to practice in the state	Pending Legislation (Pending - (bill reference, allows CPAs? – Yes, No)	Reference/Citation to Statute (and year created) and Link to more info.	Other Info/comments (including CPA experiences)
			<p>shall be the responsibility of every party to be familiar with and comply with the Board's Rules. The Board's Rules are available at the office of the Board and on the Board's website at <a href="http://taxappeals.state.wy.us">http://taxappeals.state.wy.us</a>.</p>			