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## Reimagining Tax Administration: State Tax Practices & Taxpayer Rights

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The Center for Taxpayer Rights is pleased to convene the second installment of its online workshop series, *Reimagining Tax Administration*. This series follows the Center's first workshop sessions, *Reimagining Tax Administration: Social Programs Through the Tax Code*, which explored the role of the IRS in administering social benefit programs. The second series, *State Tax Practices and Taxpayer Rights*, will examine the 52 unique state, district, and territory tax systems and the ways in which state tax practices protect, strengthen, undermine, and impair taxpayer rights.

Although the federal tax system is commonly the subject of news headlines and debate, there are 52 additional tax systems that affect Americans, which are often overlooked despite the significant impact they have on the economic welfare of taxpayers. There are several reasons why exploring state tax administration is important. First, balanced budget requirements have the potential to take precedence over taxpayer rights; second, fewer opportunities for pro bono representation leave low income taxpayers vulnerable in state tax disputes; and third, a lack of opportunities for state-level advocacy increase the risk that taxpayer rights protections are ignored or undermined.

This series of workshops is based on the initial results of a nationwide survey conducted by the Center designed to collect information on the practices of each state tax administration. Working with volunteer tax professionals, the survey includes over 200 questions about each state's income (where applicable), sales (where applicable), and property tax practices. As the Center receives results of the survey from its volunteers, we identify best practices and areas that need improvement. The survey results will provide state tax agencies, tax professionals and other stakeholders the necessary elements and practices to incorporate taxpayer rights protections into state tax administration.

The *Reimagining Tax Administration Workshop Series* is made possible by the generous support of the Rockefeller Foundation. Thank you!

# Reimagining Tax Administration: *State Tax Practices & Taxpayer Rights*

Tuesday, 25 October 2022

Noon to 2:00 pm  
(EDT)

**Workshop 1: State Tax Return Filing Issues.** This session will introduce the series by providing an explanation of the survey, its rationale, methodology, and preliminary results. It will identify the points at which taxpayers interact with the state tax systems. In addition to the federal income tax system, most taxpayers will also engage with one or more state income, property, or sales tax regimes – each with its own methods for revenue collection and benefits administration. Without appropriate taxpayer protections in place, taxpayers may not be able to navigate the filing and dispute resolution processes. In addition to providing a foundation for the remainder of the series, this workshop will explore taxpayer rights considerations in the context of education, outreach, tax preparation, tax filing, and return preparer regulation.

**Moderator:** Nina E. Olson, Executive Director, Center for Taxpayer Rights, Washington, DC

**Panelists:**

Anna V. Gooch, American Bar Association Christine Brunswick Public Service Fellow, Center for Taxpayer Rights, Washington, DC

Dana Goldstein, Attorney, Community Legal Aid Services, Akron, OH

Elissa Borges, Assistant General Counsel, Office of Tax & Revenue, Washington, DC

Mamie Carter, Chair of the Board, Oregon Board of Tax Practitioners, Salem, OR (invited)

Gabriel Zucker, Associate Policy Director – Tax Benefits, Code for America, New York, NY

Tuesday, 8 November 2022

Noon to 2:00 pm  
(EST)

**Workshop 2: Audits, Administrative Appeals, and Adjudication in State Tax Administration.**

For most taxpayers, their relationship with the state tax system is limited to the filing of a return and the payment of a balance due or the receipt of a refund. For some, however, this relationship continues when the state audits or otherwise examines the taxpayer's return and records. This workshop will explore the procedures that states have adopted for audits and the administrative and judicial appeals that may follow if the taxpayer disputes the audit results. This workshop will also consider how taxpayer rights are affected by audit and appeals procedures in different types of tax systems and how those practices may create administrative burden such that unrepresented taxpayers, including low income, cannot meaningfully participate in the dispute resolution process. Finally, this workshop will identify state audit and appeals procedures that may serve as best practices and those that would benefit from advocacy efforts.

**Moderator:** Professor Leslie Book, Villanova University Charles Widger School of Law, Villanova, PA

**Panelists:**

Robin Lee, Taxpayer Advocate, New York City Department of Finance (New York, NY) (invited)

Presiding Judge Mala Sundar, New Jersey Tax Court, Trenton, NJ (invited)

Craig Bell, Partner, McGuireWoods LLP, Richmond, VA

Larry Hess, CPA, Albuquerque, NM

Professor Michael Semes, Professor of Practice, Villanova University Law School, Villanova, PA

# Reimagining Tax Administration: *State Tax Practices & Taxpayer Rights*

Tuesday, 15 November 2022

**Noon to 1:00 pm  
(EST)**

**Workshop 3: Panel 1: Enforced Collection of Tax.** Many states have statutory or constitutional balanced budget requirements, which prohibit the state from spending more than what it receives in revenue. Most states offer few opportunities for pro bono representation and state-level advocacy. Given this environment, this panel will analyze examples of state enforcement mechanisms and their impact on taxpayer rights. This panel will also illustrate how intervention by advocates has been or would be effective in revising these procedures to better protect taxpayers during the collection process.

**Moderator:** Professor Sarah Lora, Associate Clinical Professor & LITC Director, Lewis & Clark Law School, Portland, OR

**Panelists:**

Jaye Calhoun, Partner, Kean Miller, New Orleans, LA

Nicholas Berger, Director, Frost Law, Baltimore, MD

Audrey Patten, Lecturer on Law, Harvard University Law School, Cambridge, MA (invited)

Karen Ward, Director, Indiana Legal Services LITC, Bloomington, IN

**1:15 to 2:15 pm  
(EST)**

**Workshop 3: Panel 2: Collection Alternatives:** With the background on collection enforcement provided by Panel 1, the second panel of this workshop will feature a discussion of issues surrounding the administration of collection alternatives and refunds. To date, the Center's survey has identified few states that offer comprehensive options when a taxpayer cannot pay a balance due. This panel will review collection alternatives in states that offer them to determine what, if any, taxpayer rights are protected. The panel will also explore the tension between the tax agency's role as revenue collector and the taxpayer's economic need for prompt issuance of refunds, including refundable credits. Both features – collection alternatives and refunds – can greatly affect the economic well-being of taxpayers, and this panel will compare the safeguards and harm that taxpayers may experience when interacting with these systems.

**Moderator:** John Warren, Enrolled Agent, Medford Tax Experts, Medford, MA

**Panelists:**

Professor Caleb Smith, Associate Clinical Professor, University of Minnesota Law School, Minneapolis, MN

Krystal Ibarra Premachandra, Director, Bet Tzedek Legal Services, Los Angeles, CA

Allan Ferullo, Tax Supervisor, Massachusetts Department of Revenue, Boston, MA (invited)

Karen Ward, Director, Indiana Legal Services LITC, Bloomington, IN

# Reimagining Tax Administration: *State Tax Practices & Taxpayer Rights*

Tuesday, 22 November 2022

Noon to 1:00 pm  
(EST)

**Workshop 4: Panel 1: LITC Representation in State Tax Matters:** Internal Revenue Code section 7526 authorizes federal funding of low income taxpayer clinics (LITCs), which provide free representation to taxpayers before the IRS. Generally, federally funded LITCs are not permitted to use federal LITC grant funds to provide assistance in state tax disputes unless the dispute is related to the federal tax dispute. In many states, there is no equivalent LITC funding for state tax disputes, leaving low-income taxpayers to navigate the state tax system alone. This workshop will feature a discussion of states where state or other funding is provided to LITCs to help with state tax issues, and the benefits and challenges that accompany such funding. The Center will introduce model legislation for state funding of LITCs.

**Moderator:** Nancy Rossner, Senior Staff Attorney, Community Tax Law Project, Richmond, VA

**Panelists:**

Professor Keith Fogg, Clinical Professor of Law Emeritus, Harvard Law School, Cambridge, MA

Professor Janice Shih, Professor of the Practice, University of Baltimore School of Law, Baltimore, MD

Anna Tavis, Staff Attorney, Brooklyn Legal Services, New York, NY

1:15 to 2:15 pm  
(EST)

**Workshop 4: Panel 2: State Taxpayer Advocate/Ombuds Offices & Taxpayer Bill of Rights:** Congress created the Office of the Taxpayer Advocate to serve as an internal yet independent check on the practices of the IRS and as the voice of the taxpayer inside the IRS. As is the case with LITCs, discussed during Panel 1, there is no uniformity in the authority or structure of taxpayer advocate or ombuds offices at the state level. This workshop's panel will analyze four different state taxpayer advocate offices, their duties, their successes, and their challenges. The Center will introduce model legislation for the establishment of state taxpayer advocate/ombuds offices. The panel will also discuss the role of a Taxpayer Bill of Rights (TBOR) in promoting the protection of taxpayer rights at the state level.

**Moderator:** Nina E. Olson, Executive Director, Center for Taxpayer Rights, Washington, DC

**Panelists:**

Codi Trudell, Taxpayer Advocate, Oregon Department of Revenue, Salem, OR

Alma Amador, Taxpayer Advocate, New Mexico Taxation & Revenue Department, Santa Fe, NM (invited)

Gary Gray, Taxpayers' Rights Advocate, Florida Department of Revenue Tallahassee, FL

Brenda Voet, Taxpayer Rights Advocate, California Franchise Tax Board Sacramento, CA (invited)

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THE  
DATE

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8th International Conference on Taxpayer Rights

*Access to Justice: Judicial Review & Alternative Dispute Resolution*

24 to 26 May, 2023, Santiago, Chile (in-person & live-streamed)

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