



CENTER FOR TAXPAYER RIGHTS

Reimagining Tax Administration: State Tax Survey

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The Survey

- Under a grant from the Rockefeller Foundation, the Center for Taxpayer Rights has developed a survey of state tax administration practices and procedures to better understand how taxpayer rights are protected at the state and local level.
- With the data, we will identify best practices and areas in need of improvement. We will also share model legislation for the creation of state taxpayer advocate/ombuds offices and state funding of low-income taxpayer clinics.
- The survey asks about 200 questions concerning income tax (where applicable), sales tax (where applicable), property tax, and any other statewide tax.
- The questions are divided into categories, including tax return filing, tax return processing, assessment, audit/exam, appeals, litigation, collection, and taxpayer rights.
- Purpose:
 - State balanced budget requirements
 - Limited opportunities for pro bono representation
 - Fewer avenues for systemic advocacy



Preliminary Results

- 9/9 states have the authority to make document matching adjustments.
- 8/8 states assign one employee to an audit.
- 10/10 states allow taxpayers to appeal before paying income tax (usually not the case in property tax).
- Almost all states allow electronic communication, but security is unclear.
- 35 states have some form of tax tribunal

