INTRODUCTION

The purpose of this deskbook (second edition) is to provide attorneys, accountants, in-house tax professionals and other tax practitioners information regarding who can represent taxpayers before the various state taxing authorities, administrative appeal bodies and the state courts of law. The deskbook covers all fifty states, the District of Columbia, and significant local municipalities which have their own tax administrative agencies. In addition, the deskbook includes information regarding representing taxpayers in tax certiorari matters which are generally administered by the counties or other local taxing jurisdictions. Finally, the authors have included hyperlinks to useful practice information and forms required to perfect a practitioner’s representation.

**Perspective and Reliability.** Each state’s chapter is written and updated biannually by one or more lawyers experienced in representing taxpayers before the various administrative agencies, appeals bodies or courts of law. While we believe the subject matter of this book to be fairly well settled, a number of states have overhauled their administrative hearings regimes, including some states that have adopted independent tax courts or tribunals. We always encourage the readers of this book to verify their qualifications to practice in the various state tax forums.

**Organization.** The chapters are organized by first detailing the practice rules before the tax administrative agencies. Since most states require taxpayers to exhaust their administrative remedies before bringing a matter to the courts of law, the authors cover the practice rules for representing taxpayers through the administrative hearing bodies. The authors then cover the practice rules for representing taxpayers in the courts of law.

**For More Information.** Readers who have questions, need information, or have comments are encouraged to contact the authors. Each author’s contact information is provided within.

**Acknowledgements.** The contributions of the chapter authors listed on the following pages form the foundation for this resource. In addition, this project of the Committee on State and Local Taxes, ABA Section of Taxation, benefited from the support of former Committee Chairs.