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Planning, implementation, advice and representation of taxpayers before 400 Montgomery Street, 6th Floor federal and California courts and agencies regarding income, franchise, sales, real property, estate and gift taxes since 1979

## **Sources of Information on Taxpayer Rights**

http://www.taxrights.com/state.htm **State Government Sources** 

> Compiled by John B. Goldhamer Richmond, Virginia

- The Alabama "Taxpayer's Bill of Rights" can be obtained at the Alabama Department of Revenue.
  - Arizona tax authorities
- The Arkansas "Taxpayers' Bill of Rights" can be obtained at the Arkansas Department of Finance and Administration Revenue Division webpage.
- The Arkansas "Property Taxpayer Bill of Rights" can be obtained at the Arkansas Assessment Coordination Department webpage.
  - California tax authorities
- The Colorado "Taxpayer Bill of Rights" can be obtained at the Colorado Department of Revenue website.
- The Connecticut "<u>Taxpayer Bill of Rights</u>" can be obtained at the <u>Connecticut Department of Revenue</u> website.
- Delaware does not appear to have a Taxpayer Bill of Rights. See: Delaware Division of Revenue website.
- The District of Columbia has a webpage listing Your Rights; in dealing with the Collection Division. See: District of Columbia Office of Tax and Revenue website.
- The Florida "Taxpayers' Bill of Rights" can be obtained at the Florida Department of Revenue website.
- The Florida "Property Taxpayer's Bill of Rights" can be obtained in PDF format at the Florida Department of Revenue website.
- The Georgia "Taxpayer Bill of Rights" can be obtained at the Georgia Department of Revenue website.
- The "Property Tax Guide For The Georgia Taxpayer, Taxpayer Bill of Rights" can be obtained at the Georgia Department of Revenue website.
- The Hawaii "Taxpayers' Bill of Rights" can be obtained in PDF format at the Hawaii state government website.
- Idaho does not appear to have a Taxpayer Bill of Rights. See: Idaho State Tax Commission website.
  - Illinois tax authorities

- The Indiana "Taxpayers' Bill of Rights" can be obtained at the Indiana Department of Revenue website.
- The Iowa "Taxpayer Rights Brochure" can be obtained at the Iowa state website.
- Kansas does not appear to have a Taxpayer Bill of Rights. See: Kansas Department of Revenue website.
- "Your Rights as a Kentucky Taxpayer" can be obtained at the Kentucky Department of Revenue website.
- The Louisiana "Taxpayer's Bill of Rights" can be obtained in PDF format at the Louisiana state website.
- ■Information regarding "Your Rights as a Taxpayer" can be obtained at the Maine website.
- A publication entitled "Your Rights as a Maryland Taxpayer" can be obtained at the Maryland Comptroller of the Treasury's website.
- A publication entitled "<u>PROPERTY OWNER'S BILL OF RIGHTS</u>" can be obtained at the <u>Maryland State</u>

  <u>Department of Assessments and Taxation</u> website.
- The Massachusetts publication entitled "Your Taxpayer Bill of Rights" can be obtained in *PDF format* at the Massachusetts Department of Revenue's website.
- Michigan <u>Department of Treasury</u> website.
- The Michigan "Taxpayers Bill of Rights" can be obtained at the Michigan Office of Regulatory Reform website.
- The Missouri "<u>Taxpayer Bill of Rights</u>" can be obtained in *PDF format* at the <u>Missouri Department of</u> Revenue's website.
- The Montana "Taxpayers' Bill of Rights" can be obtained at the Montana Department of Revenue's website.
  - Nevada tax authorities
- The New Hampshire "<u>Taxpayers' Bill of Rights</u>" can be obtained at the <u>New Hampshire Department of</u> Revenue's website.
- Publication ANJ-1 The New Jersey "<u>Taxpayers' Bill of Rights</u>" can be obtained in *PDF format* at the <u>New Jersey Division of Taxation</u> website.
- The publication "Your Rights as a Taxpayer" can be obtained in *PDF format* at the New Mexico Department of Taxation and Revenue website.
  - New York tax authorities
- The North Carolina "Taxpayers' Bill of Rights" can be obtained at the North Carolina Department of Revenue website.
- A summary of the "<u>Taxpayer Bill of Rights</u>" can be obtained in *PDF format* at the <u>North Dakota Office of the State Tax Commissioner</u> website.
- The ''Ohio Taxpayers' Bill of Rights'' can be obtained at the Ohio Department of Taxation website.

- Oklahoma does not appear to have a Taxpayer Bill of Rights. See: Oklahoma Tax Commission website.
- The publication "Your Rights as an Oregon Taxpayer" can be obtained at the Oregon Department of Revenue website.
- The Pennsylvania "Taxpayer Bill of Rights" can be obtained at the Pennsylvania Department of Revenue website.
- A summary entitled "Your Rights as a Rhode Island Taxpayer" can be obtained at the Rhode Island Department of Revenue website.
- •- "Your Rights and Obligations as a South Carolina Taxpayer" can be obtained at the South Carolina Department of Revenue website.
- A summary of the "Taxpayer Bill of Rights" can be obtained in PDF format at the South Dakota website.
- The Tennessee "<u>Taxpayer Bill of Rights</u>" can be obtained in *PDF format* at the <u>Tennessee Commissioner of Revenue</u> website.
- A Summary of the Texas "<u>Taxpayer Bill of Rights</u>" can be obtained at the <u>Texas Comptroller of Public Accounts</u> website.
- A publication entitled "<u>Texas Property Taxes Taxpayer's Rights, Remedies and Responsibilities</u>" can be obtained at the <u>Texas Comptroller of Public Accounts</u> website. Texas Property Taxes Taxpayer's Rights, Remedies and Responsibilities
  - Utah tax authorities
- Vermont does not appear to have a Taxpayer Bill of Rights. See: Vermont Department of Taxes website.
- The Virginia ''Taxpayer Bill of Rights'' can be obtained in *PDF format* at the <u>Virginia state government</u> website.
- A publication entitled "A Guide to Taxpayer Rights and Responsibilities" can be obtained in *PDF format* at the Washington Department of Revenue website.
- West Virginia <u>does not appear to have</u> a "Taxpayer Bill of Rights". See: <u>West Virginia Department of Taxation and Revenue</u> website.
- The Wisconsin "Taxpayer Bill of Rights" can be obtained in PDF format at the Wisconsin Department of Revenue website.
- Wyoming <u>does not appear to have</u> a Taxpayer Bill of Rights. See: <u>Wyoming Department of Revenue</u> website.

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Internal Revenue Service (IRS) Taxpayer Bill of Rights II, IRS Training Publication, Document 7394 (Rev. 08-96) Public Law 104-168, commonly known as the Taxpayer Bill of Rights 2, was signed into law by President Clinton on July 30, 1996.