

THE BEST AND WORST OF STATE TAX ADMINISTRATION

COST SCORECARD ON STATE TAX APPEALS & PROCEDURAL REQUIREMENTS

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EXECUTIVE SUMMARY

The Council On State Taxation (COST) has long monitored and commented on state tax appeals processes and administrative practices. Part of that effort has resulted in the regular publication of a scorecard ranking the states. Our focus is on the states’

adoption of procedural practices that impact the fairness of states’ laws and regulations for state tax administration and appeal of state tax matters. Why are these issues so important? Although compliance with state tax statutes and regulations is subject to audit scrutiny, the percentage of taxpayers actually audited is small. As a result, our federal and state tax systems are premised, to a great degree, on voluntary compliance. It is a common truth that taxpayers will more fully and willingly comply with a tax system they perceive to be balanced, fair, and effective. Taxpayers operating in a system they perceive as oppressive, unfair, or otherwise biased are less likely to voluntarily comply. The clear message to state tax policymakers is that they must be sensitive to the compliance implications and competitiveness concerns created by poor tax administrative rules and ineffective tax appeal systems.

The COST Scorecard on State Tax Appeals & Procedural Requirements seeks to objectively evaluate state statutes and rules that govern the degree of taxpayer access to an independent appeals process and state treatment of selected procedural elements that impact taxpayers’ perceptions of fairness and efficiency. For these purposes, the essential elements of an effective and independent state tax appeals process are as follows:

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- The appeals forum must be truly independent;
- Taxpayers must not be forced to pay or post a bond prior to an independent hearing and resolution of a dispute;
- The record for further appeals must be established before an independent body; and
- The arbiter at the hearing must be well-versed in the intricacies of state tax laws and concepts.

The procedural elements evaluated in this Scorecard consider whether the state has adopted:

- Even-handed statutes of limitations for refunds and assessments;
- Equalized interest rates on refunds and assessments;
- Due dates for corporate income tax returns at least one month beyond the federal due date, with an automatic extension of the state return due date based on the federal extension;
- Adequate time to file a protest before an independent dispute forum;
- Reasonable and clearly defined procedures for filing amended state income/franchise tax returns following an adjustment to a taxpayer's federal corporate tax liability; and
- Transparency in the form of published letter rulings (redacted) and administrative/tax tribunal decisions.

Further, the Scorecard identifies certain ineffective, burdensome, or inequitable practices not otherwise reflected in the Scorecard categories. For 2019, the Scorecard includes in such “other issues” instances where states (or their localities): 1) impinge upon taxpayer due process rights by enacting unreasonable retroactive tax legislation; 2) participate in the fundamentally flawed State Reciprocal Program under the federal Bureau of the Fiscal Services’ Treasury Offset Program that satisfies taxpayer “debts” by seizing payments due from federal government agencies without adequate due process protections; 3) fail to provide an effective “safe harbor” (at least 30 days) before personal income tax liability and withholding requirements attach for nonresident employees temporarily traveling in a state for work purposes; 4) contract with third-party auditors, attorneys, or consultants on a contingent-fee basis; 5) apply *qui tam* (false claims act) actions to state tax disputes, effectively shifting the tax compliance

and dispute process from the revenue department to the courts; and 6) impose any other burdensome, inequitable, or ineffective administrative practices or procedures, as noted.

TOP-RANKED STATES & BOTTOM-RANKED STATES

2019 Top-Ranked States

State	Grade
Alaska	A
Indiana	A
Arizona	A-
Illinois	A-
Virginia	A-
Kansas	B+
Oregon	B+
Pennsylvania	B+
Wyoming	B+

2019 Bottom-Ranked States

State	Grade
District of Columbia	D-
Maryland	D-
North Dakota	D-
South Dakota	D-
Colorado	D
Louisiana	D
8 States	C-

AWARDS & DEMERITS

- This Scorecard continues a tradition of recognizing significant improvements in state tax administration. In 2016, the award for “most improved” went to Arkansas, which adopted significant reforms, most significantly eliminating “pay to play” in circuit court by providing taxpayers the option of filing suit for relief from a final assessment or determination without paying the proposed tax, penalties, or interest. Alabama and New Mexico received “Honorable Mentions” for their respective adoption of independent tax tribunals, as did Louisiana and Mississippi for procedural improvements. Several states were recognized for improving transparency surrounding administrative decisions, taxpayer guidance, and rulings. While many states have adopted notable improvements since the 2016 Scorecard, certain states deserve special recognition for adopting multiple changes in accordance with COST’s

recommendations for fair and efficient tax administration. Unfortunately, a few states missed opportunities to make bold reforms or, worse, exacerbated already unfair and punitive practices. Below are COST’s 2019 awards and demerits, respectively, for some of these “notable” states.

Most Improved

- California**—In 2017, the California legislature took a bold step toward improving the State’s tax administration by adopting and implementing an independent tax tribunal. The Taxpayer Transparency and Fairness Act of 2017 (AB 102) transferred many of the California State Board of Equalization’s duties to two new agencies: (1) the California Department of Tax and Fee Administration; and (2) the Office of Tax Appeals (OTA). The new OTA replaced the hearing function of the State Board of Equalization, whose elected Board had overlapping members who also sat on the three-member Board of the Franchise Tax Board (FTB), the State’s tax agency for personal and corporate income and franchise taxes. The State’s tax transparency has also improved: the new law requires the OTA to publish a written opinion for each case in which it makes a determination. Written opinions will be published on the OTA website and identified as either precedential or nonprecedential. With respect to corporate filing requirements, the FTB in December 2019 issued a notice¹ allowing an automatic seven-month extension to taxpayers filing Forms 100 (Corporation Franchise or Income Tax Return) and 100W (Corporation Franchise or Income Tax Return—Water’s-Edge Filers), for taxable years beginning on or after January 1, 2019. As a result of these and other changes, California has improved from a mediocre ‘C-’ in the 2016 Scorecard to a more respectable ‘B-’ for 2019.

Honorable Mention

- Texas**—Texas improved its overall score for 2019 from a C+ to a B by increasing the number of days to protest a notice of determination from 30 days to 60 days and through a concerted effort to improve transparency in its tax system over several years. In 2015, the Texas Comptroller of Public Accounts issued a letter stating that all Comptroller Decisions would be placed on the state’s STAR research system.² Additionally,

each Comptroller Decision would “attach and incorporate” the Proposal for Decision issued by the administrative law judge and clearly highlight any changes made to it by the Comptroller. The letter from the Comptroller highlighting the measures the State was taking to increase transparency followed closely on the heels of the promulgation of a rule governing the issuance of private letter rulings and general information letters.³

- Kentucky**—Like California, Kentucky also made strong strides in improving both its transparency and tax administration system. Effective Oct. 1, 2016, the Kentucky Board of Tax Appeals was reorganized into the Kentucky Claims Commission, consisting of three members appointed by the Governor and approved by the Senate. At least one member must have a background in taxation, and hearings are held *de novo*. A final order of the commission may be appealed to the Franklin Circuit Court or to the Circuit Court of the county where the aggrieved party resides or conducts his place of business, and bond is not required for appeals from the Commission. The State also made progress in other areas of tax administration. The number of days provided to taxpayers for appealing an assessment was raised from 45 days to 60 days in 2018, and the extended due date for corporate returns was extended from 6 months to 7 months, giving taxpayers one month after the federal extended due date to file Kentucky corporate returns. Also in 2018, Kentucky enacted legislation prohibiting contingency fee contracts for the collection of tax from a taxpayer or examining a taxpayer’s books and records⁴. In 2017, Kentucky issued a revenue procedure⁵ indicating it will begin to

It is a common truth that taxpayers will more fully and willingly comply with a tax system they perceive to be balanced, fair, and effective.

issue technical advice memoranda, revenue procedures, private letter rulings and general information letters. The State also went through a protracted court battle which ultimately required the Department of Revenue to publish its final rulings in tax administration cases.⁶ Opportunities for improvement remain, however. Kentucky fails to provide a reasonable time frame (30 days) before requiring withholding on non-resident employees traveling in the State on business. Its participation in the Treasury Offset Program's State Reciprocal Program without effective safeguards is also problematic. Finally, although not an issue evaluated in the Scorecard, the State's adoption of mandatory unitary combined reporting increased the likelihood of protracted litigation for the State and large taxpayers. Kentucky's grade improved from a C- to a B.

The clear message to state tax policymakers is that they must be sensitive to the compliance implications and competitiveness concerns created by poor tax administrative rules and ineffective tax appeal systems.

Demerits

- **Minnesota**—Tax professionals in Minnesota have raised concerns about a Department of Revenue practice of ignoring certain decisions issued by the Minnesota Tax Court. In 2006, the Minnesota Tax Court issued its decision in *Nadler v. Commissioner*,⁷ a case that dealt with Minnesota's allocation and apportionment provisions and which ruled in favor of the taxpayer. Subsequently, in 2017, the Department issued a notice⁸ advising it would "not administer the income allocation provisions...using the Minnesota Tax Court's reasoning in *Nadler*." Although the Minnesota Tax Court ultimately rejected its reasoning in *Nadler* in 2019,⁹ the Department's unilateral position in its notice refusing to follow *Nadler* has raised concerns among practitioners in Minnesota.
- **Arkansas**—A 2018 decision by the Arkansas Supreme Court raises concerns that the Department of Finance and Administration could raise sovereign immunity as an affirmative defense to taxpayer refund claims because the Arkansas Constitution prohibits the legislature from waiving sovereign immunity for specific purposes.¹⁰ While sovereign immunity has not been asserted as a standard policy position by the current Governor and his administration, it bears noting there is currently nothing to stop future administrations from effectively depriving taxpayers of access to State courts to secure a refund of overpaid taxes. An amendment to the State Constitution is required to remedy the issue.
- **Mississippi**—In the past several years, a movement emerged in Mississippi permitting the use of contingent fee contracts for tax audits and assessments. In 2017, Mississippi enacted legislation¹¹ appropriating funds to the Department of Revenue "for the purpose of defraying the expenses of the department's contingent fee contracts." Similar language was included in 2018 legislation.¹² COST has long advocated the position that contingent-fee arrangements encourage auditors to be overly aggressive; to interpret State laws to their own advantage rather than in society's best interest; to "cherry pick" audit targets; and to ignore taxpayer errors that would result in lower assessments. It bears noting, however, that legislation introduced in 2019¹³ contained a similar appropriation but was ultimately removed before the legislation was enacted.
- **Maryland**—On May 18, 2015, the U.S. Supreme Court issued its decision in *Comptroller of the Treasury of Maryland v. Wynne*, a case involving the dormant Commerce Clause.¹⁴ Prior to the issuance of the *Wynne* decision, Maryland enacted retroactive legislation on May 15, 2014, providing for a lower interest rate on "Wynne" refunds.¹⁵ A subsequent challenge to the legislation resulted in a Maryland Tax Court decision holding that the legislative provision violated the dormant Commerce Clause "by allowing interest at a lower rate for 'Wynne' refunds than other income tax refunds."¹⁶ The Tax Court decision has been appealed and the issue is currently working its way through the court system. Maryland imposes/pays an inordinately high rate of

interest on assessments and refunds (11% for 2019). Interest is designed to account for the time value of money and thus should be levied at or near market rates. The State’s consistent failure to do so is a direct cause of the current litigation over *Wynne* refunds.

INTRODUCTION: ABOUT THE SCORECARD

This Scorecard is the seventh published effort by COST to objectively analyze state treatment of significant procedural and appeal issues that reflect whether states provide fair, efficient, and customer-focused tax administration. This Scorecard expands on and updates the 2001, 2004, 2007, 2010, 2013, and 2016 versions¹⁷ and serves as a tool for policymakers seeking to improve tax administration and the business climate in their states. As with previous versions, this Scorecard is designed to provide objective criteria and research by which to judge state tax administration.

The Scorecard’s standards for the “best” in state tax administration remain fairly consistent, but in the 2019 edition we have expanded our inquiry into several troublesome trends in state taxation, including selective enforcement of withholding requirements and liability for personal income taxes of nonresident traveling employees, and state participation in the fundamentally flawed State Reciprocal Program that allows for seizure of taxpayer moneys to satisfy tax “debts” outside of the normal tax compliance process (discussed in more detail below). We take a more detailed examination of state rules imposed on taxpayers for reporting the impact of a federal audit change on state returns—an issue expected to gain more and more significance as corporate taxpayers grapple with a lack of guidance and continuing uncertainty regarding compliance with the 2017 federal Tax Cuts and Jobs Act. We also take a closer look at some of the traditional Scorecard elements (e.g., tax expertise for independent tribunals, “pay to play” for subsequent appeals, and inequities in the computation of interest) to ensure states are achieving COST’s standards, as well as to better apply these standards consistently across the states. COST will continue to seek ways to expand the scope of the Scorecard to better reflect the breadth of state tax administrative practices.

Objectivity of Scorecard

A note on objectivity: this Scorecard is a counterpart to subjective views on state tax administration which can vary greatly from taxpayer to taxpayer. While the Scorecard evaluates each state’s statutory and regulatory scheme against objective criteria, a subjective approach reflects corporate tax executives’ views of state tax environments.

To properly gauge taxpayer responses to specific state administrative systems, the approach taken by COST (assessing objective criteria) and the subjective approach (based on taxpayers’ experiences) should be viewed in conjunction. Taken separately, each approach may be fairly criticized. Analyzing a set of objective criteria creates a useful benchmark for comparison of administrative practices from state to state but fails to recognize burdensome or unfair administrative practices applied within a sound statutory framework. Conversely, an evaluation of taxpayer responses to subjective questions might mask a deficient statutory framework by recognizing only the goodwill engendered by fair and competent tax administrators.

By focusing on objective criteria, the 2019 Scorecard gives states the opportunity to enact corrective legislation as a means of improving tax and business climates.

GRADING THE STATES

The first part of the Scorecard evaluates state tax appeals processes by asking two questions: 1) whether the appeals system is truly independent and 2) whether a taxpayer must prepay the disputed tax or assessment prior to an opportunity for an independent hearing. Two other considerations are also paramount, however, in evaluating appeals systems, and are addressed in these two columns of the Scorecard: 3) whether the tribunal’s judges have the requisite expertise in evaluating the complexities of

state tax law, and 4) whether the taxpayer has the opportunity for a “hearing of record” (*i.e.*, trial *de novo*) at an independent tribunal that would form the basis of further appeals. Together, these requirements mirror the essential components of the *Model State Administrative Tax Tribunal Act* developed by the State and Local Tax Committee of the American Bar Association which has been proposed and adopted, with COST’s support, in a number of states. It is COST’s view that these elements, at a minimum, should be a part of any state’s tax appeals process to achieve fairness, efficiency and a customer-focused tax environment.

Other elements evaluated in this Scorecard consider whether the state has adopted:

- Even-handed statutes of limitations for refunds and assessments;
- Equalized interest rates on refunds and assessments;
- Adequate time to file a protest before an independent dispute forum;
- Due dates for corporate income tax returns at least one month beyond the federal due date with an automatic extension of the state return due date based on the federal extension;
- Reasonable and clearly defined procedures for filing amended state income/franchise tax returns following an adjustment to a taxpayer’s federal corporate tax liability; and
- Transparency in the form of published letter rulings (redacted) and administrative/tax tribunal decisions.

The Scorecard also identifies and evaluates any additional ineffective, burdensome, or inequitable practices not otherwise reflected in the Scorecard categories. For 2019, the Scorecard includes in such “other issues” instances where states (or their localities): 1) impinge upon taxpayer due process rights by enacting unreasonable retroactive tax legislation, interest, or penalties; 2) participate in the fundamentally flawed State Reciprocal Program under the federal Bureau of the Fiscal Services’ Treasury Offset Program that satisfies taxpayer “debts” by seizing payments due from federal government agencies without assuring adequate due process protections; 3) fail to provide an effective “safe harbor” (at least 30 days) before personal income tax liability and withholding requirements attach for nonresident

employees temporarily working in the state; 4) contract with third-party auditors or consultants on a contingent-fee basis or use outside counsel to litigate tax cases; 5) apply *qui tam* (false claims act) actions to state tax disputes, effectively shifting the tax compliance and dispute process from the revenue department to the courts; and 6) impose any other burdensome, inequitable, or ineffective administrative practices or procedures, as noted.

By focusing on objective criteria, the 2019 Scorecard gives states the opportunity to enact corrective legislation as a means of improving tax and business climates. Indeed, since the publication of the 2016 COST Scorecard, many states have taken steps to improve their administrative and appeals processes. Some of the more significant improvements are noted in our “awards” section of the Scorecard, above. It is our hope that publication of this Scorecard will continue to spur policymakers toward additional improvements in the rules and procedures for tax administration and the independent appeal of tax matters in all states.

SCORING SYSTEM

Point totals for the Scorecard are determined by assessing:

- One point each for failure to meet the following: 1) provide an independent tax tribunal; 2) the independent tribunal hears cases *de novo* and establishes the record for further appeal; and 3) the independent forum is dedicated to handling tax disputes, and its judges possess the requisite tax expertise.
- One point each for failure to meet the following: 1) no prepayment or bond required to obtain an independent appeals forum hearing and 2) no prepayment or bond required for any level of subsequent appeals.
- Two points if the state fails to apply a statute of limitations generally the same for refunds and assessments, or one point for states that generally apply the same statute of limitations but limit the statute against taxpayers in certain circumstances (*e.g.*, for sales tax refunds or for refunds based on constitutional issues).
- Two points if the state fails to apply equal rates of interest for assessments and refunds, or one point for a) states that apply the same rates of

interest but do not calculate interest from comparable dates or b) unreasonable interest on certain types of overpayments (e.g., states that calculate interest on assessments from the date the tax was due should calculate interest on refunds from the date of the overpayment; states should not deny interest if an overpayment is deemed a taxpayer error).

- Two points if the state provides only 30 days or less to appeal an assessment, or one point if the state provides between 45 and 60 days.
- One point each for failure to meet the following: 1) provide an extended corporate return due date at least one month after the federal extended return due date and 2) provide an automatic extension of time to file if a federal extension is granted.

Although much progress has been made since the inaugural COST Scorecard, numerous states are significantly behind the curve in providing fair and efficient tax administration and appeals procedures.

- Up to three points cumulative for failure to meet certain elements for reporting changes resulting from a federal audit. These include whether the state has a definition of “final determination” based on exhaustion of all appeals for a tax year; provides at least 180 days to file a return or report after such final determination; allows prepayments during a pending audit to toll interest charges; and provides an equal time period for assessments and refunds resulting from a federal change. We also evaluate whether a federal change opens the state return for audit items not related to the federal change when the change is beyond the state’s normal statute of limitations. Finally, because many of these elements are addressed in the MTC model addressing partnership audit adjustments and reporting of federal

changes, we assess a point for states that have not yet conformed to the MTC Model Language (see explanation below).

- One point each for failure to meet the following: 1) provide and publish binding, written guidance to requesting taxpayers and 2) publicly release tax rulings and decisions of an administrative adjudicatory body (e.g., tax agency hearings division and/or independent tax appeal forum).
- One point for either imposing taxes on a retroactive basis, enacting legislation that reverses a state appellate tax decision retroactively, or a court decision that upholds retroactive tax legislation.
- One point for states that participate in the State Reciprocal Program of the Bureau of Fiscal Services’ Treasury Offset Program without ensuring adequate and effective safeguards are observed (see explanation below).

One point for states that fail to provide a safe harbor of at least 30 days before liability or withholding requirements for personal income taxes are imposed on nonresident employees who travel in the state for business purposes.

Scores are based on COST’s determination of the relative importance of specific issues to business taxpayers and the presence or absence of mitigating and/or aggravating circumstances. In general, one point is assigned to the “Other Issues” category for each issue found to impact a state’s fair and efficient tax administration.

The final grades are based on the following scale:

A	0 to 5 points
B	6 to 8 points
C	9 to 11 points
D	12 to 13 points
F	More than 13 points

SUMMARY RESULTS

The Summary Table on Page 8 ranks each state’s statutes and rules in the areas described above. Although much progress has been made since the inaugural COST Scorecard, numerous states are significantly behind the curve in providing fair and efficient tax administration and appeals procedures. Detailed survey data for each state is provided beginning on Page 18.

	Independent tax dispute forum?	Pay-to-Play?	Even-handed statutes of limitations?	Even-handed interest rates?	Days to protest an assessment	Corporate return due date and extensions	Reporting Federal tax changes	Transparency in guidance and rulings	Other fairness issues	Total	Grade
AL	1	1	0	0	2	1	1	1	2	9	C+
AK	0	1	0	0	0	0	2	1	0	4	A
AZ	0	1	0	0	1	1	2	0	0	5	A-
AR	1	1	0	0	0	1	3	0	2	8	B-
CA	0	1	0	2	1	0	2	0	2	8	B-
CO	1	1	0	1	2	1	3	1	2	12	D
CT	1	0	0	2	0	1	3	1	1	9	C+
DE	1	1	0	1	0	1	3	1	1	9	C+
DC	1	1	0	2	2	1	3	2	1	13	D-
FL	3	2	0	1	0	2	3	0	0	11	C-
GA	0	1	0	1	2	1	2	0	2	9	C+
HI	1	1	0	2	2	2	3	0	0	11	C-
ID	3	2	0	0	0	1	2	1	1	10	C
IL	0	0	0	0	0	1	3	0	1	5	A-
IN	0	0	0	0	0	0	3	0	1	4	A
IA	3	0	0	1	0	1	3	0	2	10	C
KS	0	1	0	0	0	1	2	0	2	6	B+
KY	0	0	1	2	0	0	2	0	3	8	B-
LA	0	1	0	2	0	1	3	1	4	12	D
ME	0	0	0	1	0	1	3	1	2	8	B-
MD	1	1	0	1	2	1	3	1	3	13	D-
MA	0	1	0	2	0	1	3	0	1	8	B-
MI	0	0	1	1	0	1	3	0	2	8	B-
MN	0	0	0	0	0	0	3	1	3	7	B
MS	0	0	0	1	0	1	3	2	1	8	B-
MO	1	0	0	2	0	1	3	0	2	9	C+
MT	0	0	0	0	2	0	3	1	1	7	B
NE	3	0	0	0	0	1	3	2	1	10	C
NV	3	2	0	2	1	N/A	N/A	2	1	11	C-
NH	1	0	1	2	0	0	3	1	0	8	B-
NJ	0	1	0	2	0	2	3	1	2	11	C-
NM	0	0	0	1	0	1	3	0	3	8	B-
NY	0	1	0	2	0	2	2	0	4	11	C-
NC	1	1	0	0	1	2	2	0	1	8	B-
ND	3	1	1	1	2	0	2	2	1	13	D-
OH	0	0	0	0	0	1	3	1	2	7	B
OK	1	0	1	1	0	0	3	0	1	7	B
OR	0	1	0	0	0	0	2	1	2	6	B+
PA	0	1	0	2	0	0	2	0	1	6	B+
RI	0	2	0	2	2	1	3	0	1	11	C-
SC	1	1	0	2	0	2	2	0	1	9	C+
SD	3	2	0	1	0	1	3	2	1	13	D-
TN	3	2	0	1	0	2	2	1	0	11	C-
TX	1	1	0	1	0	1	2	0	1	7	B
UT	1	1	0	0	2	1	3	0	1	9	C+
VT	3	0	0	2	0	1	3	0	1	10	C
VA	1	0	0	0	0	0	2	0	2	5	A-
WA	1	2	0	0	2	N/A	N/A	1	2	8	B-
WV	1	1	0	2	0	1	2	1	2	10	C
WI	0	1	0	2	0	0	2	0	2	7	B
WY	0	1	0	2	2	N/A	N/A	1	0	6	B+

BAROMETERS OF STATE TAX ADMINISTRATION

FAIR, EFFICIENT, INDEPENDENT APPEALS

Foremost in good tax administration is a fair and efficient tax appeal system. States with fair and efficient tax appeal systems share four essential elements:

- An independent tax tribunal;
- Tribunal judges with specific training and experience in tax law;
- No prepayment requirement (or bond posting) for taxpayers disputing a tax before receiving an independent, impartial hearing; and
- The record for further appeals is established before an independent body.

A state's ability to recognize the potential for error or bias in its tax department determinations and provide taxpayers access to an independent appeals tribunal is the most important indicator of the state's treatment of its tax customers.

Independent Tribunals: The tax court or tribunal must be truly independent. It must not be located within or report, directly or indirectly, to the department of revenue or to any subordinate executive agency. Without independence, the *appearance* of objectivity is simply not present. That perception, regardless of its accuracy, necessarily detracts from even exemplary personnel and work product of the adjudicative body. Independent tribunals are less likely to be perceived as driven by concerns over revenue collection, upholding departmental policies, or offending departmental decision makers.

Today well over half the states provide an independent appeals process specifically dedicated to hearing tax cases. Although the structure and rules may differ from state to state, taxpayers in these states are able to establish a record for appeal in an independent adjudicative body, before judges well versed in tax matters. The ability to reach an independent tribunal, non-judicial or judicial, without prepayment is another key factor of a fair and efficient appeals process. In addition, many tax dispute systems are designed to allow taxpayers and the state adequate opportunity to meet and discuss settlement opportunities before incurring the hazards and costs of litigation.

States without an independent tax tribunal or similar appeals system limit a taxpayer's real ability to challenge a state tax assessment. States that do not offer an independent tribunal, and/or force taxpayers to appeal based on a record established at a non-independent proceeding, create a less attractive environment for businesses to operate and are more likely to encourage taxpayers to engage in structural tax planning to minimize potential exposure in the state.

Trained Judges: Most business tax disputes are complicated. Accordingly, tax tribunal judges must be specifically trained as tax attorneys and have significant state tax experience, and the tribunal should be dedicated solely to deciding tax issues. The tribunal (or court) should be structured to accommodate a range of disputes from less complex tax issues, such as those arising from personal income tax matters, to highly complex corporate tax disputes. The tremendous growth and complexity in the body of tax law and the nature of our multi-jurisdictional economy makes this consideration paramount. Judges not trained in tax law are less able to decide complex corporate tax cases on their merit and a perception exists (rightly or wrongly) that the *revenue impact* of these complex cases too often influences those decision makers as they navigate through the fog of complicated tax statutes, regulations, and precedent. That perception reflects poorly on a state's business climate and reputation as a fair and competitive place to do business.

No Prepayment Required: Taxpayers should not be required to post bond or pay a disputed tax before an initial hearing. It is unfathomable that taxpayers may still be denied a fair hearing before being deprived of property (*i.e.*, disputed taxes). It is inherently inequitable to force a corporate taxpayer to pay a tax assessment, often based on the untested assertions of a single auditor or audit team, without the benefit of a hearing and the ability to establish a record before an independent tribunal. Free access to an independent hearing without having one's property confiscated by the law is especially important during difficult state economic climates—once tax money is paid into the system, it is often difficult or impossible to wrest a refund from the state, even after disputes are resolved in the taxpayer's favor. There are three degrees of state prepayment requirements:

- **Full “Pay to Play”:** Since Massachusetts and Hawaii years ago eliminated their full “pay-to-play” requirements, we are unaware of any state that requires taxpayers to pay an assessed tax upon receipt of a notice of assessment without an opportunity to contest that assessment before even a non-independent tax forum such as the tax commissioner or an administrative hearing officer. Such systems were the scourge of fair tax administration; their elimination represents a significant step forward in fairness.
- **Partial “Pay to Play”:** While no state currently requires payment of a disputed tax prior to the administrative appeals process, some states still require payment of the tax or posting of a bond to obtain access to the circuit or district court level in the case of an adverse decision by an independent non-judicial body, or if the taxpayer elects to bypass the non-judicial forum and proceed directly to the circuit or district court level. In those states, taxpayers are at least granted a hearing before a non-judicial tax tribunal, an administrative hearing officer, or the state tax commissioner before such payment is extracted. The perception of unfairness is more acute, of course, in partial pay-to-play states where the initial hearing is before an adjudicatory body that is not independent of the state’s revenue department.
- **No “Pay to Play”:** In some states, taxpayers do not have to pay a disputed tax until all appeals are exhausted. These systems are perceived to be the fairest—in large part because taxpayers are not held hostage by the jurisdiction in possession of the taxpayers’ funds.

Independent tribunals are less likely to be perceived as driven by concerns over revenue collection, upholding departmental policies, or offending departmental decision makers.

Jeopardy Situations Justify Prepayment: We do not question the necessity of state jeopardy assessment and collection authority. If a state revenue department legitimately feels that a particular tax assessment is in jeopardy based on the facts and circumstances before it, it should certainly be allowed to issue a jeopardy assessment. In those rare circumstances, states need the flexibility to move quickly and should do so as long as due process protections are afforded. Such assessments rightfully protect the state fisc. However, the burden of proving that the assessment is in jeopardy should fall on the state. It would be an extremely unusual circumstance for a state to find it necessary to impose a jeopardy assessment on a publicly traded company.

BASIC PROCEDURAL PROVISIONS REFLECTING GOOD TAX ADMINISTRATION

In addition to an independent tax tribunal accessible without prepayment, state tax administration should include certain fundamental components necessary to a fair, efficient, and customer-focused state tax system. The following are basic procedural elements that COST has determined should be included in every state’s law:

Even-Handed Statutes of Limitations: Statutes of limitation should apply even-handedly to both assessments and refund claims. Forcing taxpayers to meet a shorter statute of limitations to apply for a refund while granting the tax administrator additional time to issue an assessment is unfair and should not be tolerated in a voluntary tax system. A three-year statute of limitations for assessments should be accompanied by a three-year statute of limitations for refund claims. States with unusual (biased) rules or with unequal statutes of limitations to report federal adjustments are also noted. In addition, claims for refund based on constitutional challenges should not be singled out for discriminatory treatment by shortening the statute of limitations.

Equalized Interest Rates: Interest rates should apply equally to both assessments and refund claims. Failure to equalize interest rates diminishes the value of the taxpayer’s remedy of recovering tax monies to which it is legally entitled. Interest rates are meant to compensate for the lost time-value of

money and should apply equally to both parties. The date from which interest begins to run is also important. Because states levy interest from the due date of the return, taxpayers should receive interest from the date of the overpayment of the tax on an original return, although no interest is acceptable if paid within a reasonable time period, say 60 days from the filing of a tax return, to allow state processing of the return and payment. For separate refund claims, interest should be paid from the date of overpayment of the tax—typically the due date of the original return—and not the date of the filing of the refund claim. Interest should also not be denied for refunds based on a taxpayer error, unless the state can prove it was an intentional overpayment. Refunds and liabilities for the same taxpayer should also offset each other in calculating the amount of interest and penalty due.

Protest Periods: The first step in the administrative process in most states is the issuance of an assessment with notification of a right to protest. That protest period should be at least 60 days and preferably 90 days. The American Bar Association’s *Model State Administrative Tax Tribunal Act* recommends a 90-day protest period. Any protest period shorter than 60 days is unreasonable and could jeopardize a taxpayer’s ability to fully respond to a proposed assessment. A notice period of 60 days or longer is of increasing importance in a global economy where taxpayers must comply with the laws of numerous jurisdictions.

Fortunately, many states have increased the number of days to submit a protest as compared to earlier versions of this Scorecards. Even so, numerous states still offer less than 60 days to file protests. While all of the states now generally offer at least 30 days to protest a tax assessment, COST hopes to see all states grant at least 60 days and preferably 90 days.

Return Due Date and Automatic Extensions: The state’s corporate income tax return due date should be at least one month after the federal tax return due date, or the state’s extended due date should be at least one month after the federal extended due date. Further, the state’s corporate income tax return due date should be automatically extended simply by obtaining a federal extension. By extending state due dates to this point, state tax administrators allow taxpayers to file correct returns based on complete federal return information. Although corporate tax-

...transparency through publication of tax guidance and rulings is widely recognized as a hallmark of fair and efficient tax administration.

payers often file a single consolidated federal return, the adjustments necessary to generate the multitude of state tax returns are complex and time-consuming. A minimum of one month beyond the extended federal due date is needed to complete these adjustments. In 2015, the federal government revised the due dates of the original and extended federal return for tax years starting after December 15, 2015 (2016 returns prepared during the 2017 filing season).¹⁸ C Corporation returns are now due on the 15th day of the 4th month after year-end (April 15 for calendar-year taxpayers) instead of the 15th day of the 3rd month after year end (March 15 for calendar-year taxpayers). Correspondingly, extended federal returns are now due one month later—October 15 for calendar-year taxpayers—which is also the date when most state corporate calendar year tax returns, based on federal numbers, are due. In 2017 Congress enacted substantial federal tax reform through the Tax Cuts and Jobs Act, which greatly complicated state returns that conform, either fully, partially or sporadically, to federal law as a starting point for the state return. As a result, the need to extend state return due dates at least one month beyond the federal due date gained new urgency. As an interim step, COST and the American Institute of Certified Public Accountants (AICPA) requested states, absent corrective legislation, to waive penalties for late filing of state returns. Although several states indicated they would consider such a request on case-by-case basis, we offer kudos to the four states who instituted a specific waiver: Kansas, Kentucky, New Jersey and Delaware.

State Reporting Requirements for Federal Tax Changes: Large multistate businesses are often required to file hundreds, if not thousands, of amended returns/reports at the state and local level when a federal tax change is made by the taxpayer and/or the Internal Revenue Service (IRS). Compliance with these reporting requirements is best

achieved by state and local governments adopting uniform and even-handed rules for reporting federal tax changes that are consistent regardless of whether a refund or payment results from the change. Filing interim reports of changes (e.g., serial reporting for the same tax year) is not an efficient use of resources for either the state or taxpayers. The following are key elements of a fair and efficient state reporting procedure for federal tax changes:

- **Final Determination:** All states that require a taxpayer to report federal tax changes, including any applicable local taxes, should link the filing requirement to a “final determination” regarding a taxpayer’s federal income tax liability. The absence of clear, consistent rules creates compliance problems and wrongfully subjects taxpayers to penalties and interest for noncompliance. Moreover, some states require “interim” notification of certain IRS-agreed-to adjustments for a given tax year prior to a final determination of federal tax liability for all issues for that tax year (including any adjustments pending for a related member that is part of a state filing group). This practice needlessly creates additional confusion regarding a taxpayer’s compliance responsibilities and sets up potential traps for the unwary. In defining what constitutes a “final determination,” COST recommends the following definition, endorsed by the MTC and AICPA, as a best practice:

A “final determination” is deemed to occur when any of the following circumstances exist with respect to a federal taxable year:

(a) Except as provided in (b) and (c), if the federal adjustment arises from an IRS audit or other action by the IRS, the final determination date is the first day on which no federal adjustments arising from that audit or other action remain to be finally determined, whether by IRS decision with respect to which all rights of appeal have been waived or exhausted, by agreement, or, if appealed or contested, by a final decision with respect to which all rights of appeal have been waived or exhausted. For agreements required to be signed by the IRS and the taxpayer, the final determination date is the date on which the last party signed the agreement.

(b) For federal adjustments arising from an IRS audit or other action by the IRS, if the taxpayer filed as a member of a [combined/consolidated return/report under State law], the final determination date means the first day on which no related federal adjustments arising from that audit remain to be finally determined, as described in Section (a), for the entire group.

(c) If the federal adjustment results from filing an amended federal return, a federal refund claim, or an administrative adjustment request, or if it is a federal adjustment reported on an amended federal return or other similar report filed pursuant to IRC section 6225 (c), the final determination date means the day on which the amended return, refund claim, administrative adjustment request, or other similar report was filed.¹⁹

- **Time Period for Reporting and Auditing:** Taxpayers need adequate time to report federal tax changes to the states. The necessary adjustments relating to federal tax changes, especially when taking into consideration the states’ decoupling from certain Internal Revenue Code provisions (such as bonus/accelerated depreciation and provisions of the 2017 federal Tax Cuts and Jobs Act), require sufficient time for analysis and accurate reporting. COST recommends a state’s law provide at least 180 days (or six months) to report IRS adjustments to states. States must also be flexible regarding the method of reporting the changes to avoid overly restrictive and inefficient filing requirements. For instance, a federal tax change that does not affect the taxable income reported to the state should have a simplified method to report the close of the federal audit. In addition, the time provided for a state to audit a taxpayer’s adjusted liability (relating to a federal change) should not be greater than a taxpayer’s right to claim a refund (related to the federal change).
- **Prepayment Process:** Taxpayers should be allowed to submit advanced estimated payments relating to potential federal tax changes without the filing of an amended return. This would permit taxpayers, if they so choose, to make tax payments to a state before the completion of a federal audit and allow the state to receive a tax payment prior to issuance of the final federal

determination date. This change would allow taxpayers to reduce interest costs associated with reporting the federal tax change while the rest of the IRS audit process is completed. Currently, many states have statutes or processes that prohibit (either intentionally or unintentionally) these types of estimated payments or do not have a clear refund process if a payment is made in excess of the liability ultimately determined to be owed from a federal adjustment.

- **State Statutes of Limitation Waived Only for Federal Tax Changes:** When the normal time period for the state to assess additional tax and for a taxpayer to claim a refund has passed, a state should provide that only those items that are the subject of the federal tax change should be open for adjustment (tax due and refund). Absent a mutually agreed to waiver, the statute of limitations should not remain open for any other issues, including items that are related to amended returns or audits in other states.
- **Conformity to MTC Model for Reporting Federal Changes, Including Partnerships:** The MTC recently issued a revised federal reporting model developed in conjunction with COST, the AICPA, and other groups which addresses changes to how the IRS will audit partnerships.²⁰ Only a limited number of states have attempted to address this new federal partnership audit regime. For partnerships, the model allows a state partnership representative different from the federal representative, addresses tiered partnerships (those owning an interest in another partnership), and allows an election for the partnership to push federal tax adjustments out to its partners that is different from the election a partnership takes at the federal level. COST encourages states to adopt (or improve) the entirety of the crucial improvements made in the MTC model for all taxpayers, which includes the new federal partnership audit procedures.

Transparency in Tax Guidance and Administrative Rulings: As illustrated by the AICPA’s 2003 publication, “Guiding Principles for Tax Law Transparency,” and the recent efforts of the American Bar Association’s Section of Taxation, transparency through publication of tax guidance and rulings is widely recognized as a hallmark of fair and efficient tax administration. Simply put, “secret tax laws”

benefit neither the state in its administration of the statutes nor the public in complying with them. While individual taxpayers may perceive advantages in obtaining what they believe is a beneficial ruling, ultimately the broader taxpaying public pays the price for inconsistency in the application of the tax laws. Tax Analysts’ editors have noted that “it is difficult to measure the transparency of a state’s tax system...but to be most effective for purposes of ranking, measures of transparency must be objective. That is, the measures must be easily identified through research and they must be attainable by all states.”²¹ In addition to independent tax tribunals, Tax Analysts identifies publication of letter rulings and administrative-level opinions as areas in which states can be ranked (indeed, Tax Analysts performed preliminary research that they kindly shared and we incorporated into our Scorecard).

Retroactive tax legislation is one of the most corrosive elements undermining our voluntary state tax compliance system today and encourages taxpayers to withhold payment in fear that the law will not be fairly applied.

COST recognizes there are practical limitations on publication of tax guidance. Clearly, for letter rulings and informal administrative hearings to be effective (and utilized), taxpayers’ identities must be redacted. In some cases, not publishing, or providing generalized guidance, for redundant ruling requests or requests for interpretation of unambiguous law may be justified. Further, some states may have a dearth of controversy in certain areas of tax, explaining a lack of published rulings on, for example, corporate income tax issues. Regarding administrative proceedings, a state may choose not to publish informal administrative hearings, but then publish a tax tribunal decision where the record is established. The fundamental question we seek to answer is this: Does the state provide a meaningful and reasonably complete library of letter rulings and administrative decisions, so that the broader taxpaying community may ascertain how the tax law has been applied and

thus may be applied under similar facts. This may be one of the more difficult areas to measure, but, as Tax Analysts suggests, is essential nonetheless for a measurement of fairness in tax administration.

OTHER SIGNIFICANT PROCEDURAL ISSUES

Like the 2016 Scorecard, the 2019 Scorecard includes an “Other Issues” column. In preparing the Scorecard, we surveyed tax practitioners, asking them to identify additional issues that impact fair and efficient tax administration in the state. This Scorecard assigns points (generally one point per issue) to those states identified as having negative practices; the adjustments are identified in the chart following this discussion. Adjustments were made based on, but not limited to, the following practices: independent local revenue departments which create disconformity and complexity; use of contingent-fee auditors or outside paid counsel to litigate tax matters; the application of statutes on a retroactive basis; and the imposition of retroactive penalties and interest. Further, we continue to note whether a state has utilized *qui tam* (False Claims Act) actions for state tax disputes. Finally, we address two new unsettling trends in state tax administration: 1) selective enforcement and uncertainty surrounding state imposition statutes for liability and withholding requirements for personal income taxes of nonresident employees; and 2) State participation in the fundamentally flawed State Reciprocal Program administered by the federal Bureau of the Fiscal Service under their broader Treasury Offset Program. States should guard against utilizing these and similar unfair and burdensome practices.

Qui Tam (False Claims) Actions in the State Tax Arena: *Qui tam* or false claims actions are often useful societal tools for ferreting out fraud in complex government/private sector transactions where there is little or no government oversight and where transgressions are clearly and easily delineated. However, applying such “whistleblower” statutes in the state tax arena, where significant “grey” areas exist, undermines the role of the tax administrator in impartially applying state tax laws. *Qui tam* statutes essentially create a private cause of action that can result in treble damages and award of attorneys’ fees against the transgressor, a cause of action that is typically entirely removed from the normal tax compliance and appeal process. State tax laws, particularly those

imposed against large multijurisdictional corporate filing groups, are tremendously complex and often imprecise and uncertain. State revenue departments are specifically equipped to deal with the nuances and complexities of state tax laws. Taking the department out of the process creates uncertainty, often conflicting interpretations of complex tax issues, onerous penalties for non-fraudulent behavior, and perverse incentives to increase the costs of litigation to force settlement. Indeed, the federal government has realized the significant drawbacks to whistleblower actions in the tax arena and forbids their use for income taxes. Instead, the Internal Revenue Service has created a separate whistleblower process within the agency itself. States under pressure to extend their *qui tam* statutes to state taxes should consider a similar state-level alternative located within the department of revenue.

Retroactive Tax Changes: COST has undertaken to identify recent instances in which state legislatures have enacted retroactive tax legislation, violating taxpayer due process. COST leveraged its research developed in filing amicus briefs on behalf of several taxpayers challenging such retroactive enactments. In all instances cited, it is COST’s opinion that the period of retroactivity far exceeds the “modest” period cited by the U.S. Supreme Court in *U.S. v. Carlton*, 512 U.S. 26 (1994). While *Carlton* requires a legislature to have acted with a “legitimate legislative purpose” and to have “acted promptly and established only a modest period of retroactivity,” states have increasingly swept these requirements aside, even waiting until after appellate courts have finally decided a tax dispute before reversing the court’s decision. Such legislation turns the judicial process into results-oriented decision making, undermining taxpayers’ perception of fair and impartial tax appeals in the states. Retroactive tax legislation is one of the most corrosive elements undermining our voluntary state tax compliance system today and encourages taxpayers to withhold payment in fear that the law will not be fairly applied. COST hopes this Scorecard will discourage states from enacting such legislation, or even to consider constitutional prohibitions or other restrictions on such measures.

Tax Liability and Withholding Requirements for Nonresident Employees: States currently impose inconsistent, varying standards and requirements for employees to file personal income tax

returns when traveling for business purposes to a nonresident state for temporary periods, and for employers to withhold income tax on employees who travel for business purposes outside of their state of residence for temporary periods. Employees who travel outside of their state of residence for business purposes are subject to onerous administrative burdens because they may be legally required to file an income tax return in every other state into which they travel for work, in half the states even if for only one day. Employers incur extraordinary expenses in their efforts to comply with the states' widely divergent withholding requirements for employees' travel to nonresident states for temporary work periods. And in some cases, requirements for employees and employers differ. Because of the difficulty in tracking and complying with these laws, few statutes are enforced, and if so, only on a selective basis against specific taxpayers and their employees. The patchwork of complexity can be significantly reduced, however, if states each adopt a minimum 30-day safe harbor for nonresident employees traveling for business in their state before personal income tax liability and withholding rules attach. Congress has considered such a solution for the last four sessions, but without enactment. COST is encouraging states to enact their own 30-day safe harbor (or more) for nonresident employees and recognizes the states that have done so in this Scorecard.

Once a tax debt is seized, it can take years before the issue is fully resolved and taxpayer's books and records—both at the revenue department and at taxpayer HQ—are finally corrected.

Due Process Concerns with the State Reciprocal (Offset) Program: While COST supports the ability of taxing jurisdictions to collect delinquent tax amounts, such collections should not occur at the expense of fundamental due process. The Treasury Offset Program's (TOP) State Reciprocal Program (SRP) allows states to seize federal payments to vendors in satisfaction of state tax "debts" identified

solely by a participating state revenue department. Although the program contains several safeguards to ensure that due process protections of taxpayers are not violated, there is no remedy or recourse for taxpayers against states that fail to recognize these safeguards, either through mistake, neglect, or misunderstanding. Once a tax debt is seized, it can take years before the issue is fully resolved and taxpayer's books and records—both at the revenue department and at taxpayer HQ—are finally corrected. Twelve states currently participate in the SRP, one of five programs administered through the TOP. Unfortunately, the procedural requirements of the SRP are not as robust as other TOP programs, and thus create several fundamental flaws when program safeguards are either inadequate or not observed. Pursuant to the SRP, a state may submit a debt to the TOP, identifying only the amount of the debt and the taxpayer's EIN. Then, when vendor payments from federal agencies are made to an entity with the same EIN, those payments are intercepted (offset). Prior to submitting an SRP debt to TOP, a state is required to make only a "reasonable attempt" to provide a taxpayer with sixty days written notice of the pending offset and offer an opportunity to inspect and copy records of the agency, dispute the debt, and negotiate repayment terms. In addition, the State must only make a "reasonable effort" to obtain payment of the debt. Neither "reasonable" standard is defined. Contrast that with the TOP's Income Tax Refund program, which requires sixty days' notice to be sent certified mail, return receipt requested. As a result of these inadequate safeguards, taxpayers are often not aware of an offset until after it occurs: the notice that an offset has occurred may be sent to the improper address (often a branch location of the entity); and the notice of offset contains no information identifying tax type, tax year, or other reconciling information. Taxpayers (and revenue departments) are then forced to use significant resources to reconcile incorrect payments. We therefore asked states that participate in the SRP several questions regarding their treatment of debts submitted to TOP and whether the state has implemented certain procedural safeguards, including a designated contact person dedicated to resolving SRP issues. Only three states (New Jersey, Virginia and Wisconsin) offered written assurance that they have implemented those safeguards and have appointed a point of contact for addressing and resolving SRP issues.

DETAILED SURVEY DATA

The table beginning on Page 18 provides detailed survey data for each state. At least one practitioner from each state and the tax agency of each state were asked to review and offer corrections to the data and/or related survey questions (below). Where received, responses were integrated into the chart as appropriate to reflect the current status of the law in each state. COST extends its gratitude to those practitioners and tax agency employees who assisted in compiling the data necessary for this study. Note that certain exceptions to the general rules may exist but were not included. Further, we were not always able to reconcile our research and the responses by in-state practitioners with the responses by the tax agency; this demonstrates the lack of clarity surrounding some of the issues. Accordingly, this document is not intended to be used as a comprehensive listing of legal authority for the issues identified, and taxpayers are cautioned to research individual state laws.

SURVEY QUESTIONS FOR PRACTITIONERS AND ADMINISTRATORS

1. Does the state have an independent tax appeal forum possessing the following elements: the forum is truly independent; the forum is dedicated to handling tax disputes; the forum's judges possess requisite tax expertise; and the forum establishes the record for further appeal?
2. Is prepayment or posting of a bond required to obtain an independent appeal forum hearing or to take an appeal (with the exception of reasonable application of jeopardy assessments)?
3. Is the statute of limitations the same for refunds and assessments, regardless of the nature of the issue (*e.g.*, constitutional grounds)?
4. Does the state impose equal rates of interest on assessments (tax due) and refunds (tax overpayments), and does interest run from comparable dates (*e.g.*, date the tax was due for assessments, and date the tax was overpaid for refunds)?
5. Does a taxpayer have at least 60 days to appeal an assessment, and does this period begin from a point approximating notice to the taxpayer (*e.g.*, mailing or delivery, rather than issuance date)?
6. For state tax returns requiring information derived from the taxpayer's federal corporate income tax return, is the state return due at least 30 days (or one month) after the federal tax return is due (for both the original and extended due dates), and does a federal extension result in an automatic extension of time to file the state return?
7. Does the state define "final determination date" for purposes of reporting a change to federal taxable income (aka RAR adjustments) that occurs after all state and federal appeal rights are exhausted and does not require reporting on an interim basis?
8. Do all taxpayers (including corporations and partnerships) have at least 180 days to report a federal change?
9. Is the scope of review (items that can be adjusted) when reporting federal changes and the time frame (statute of limitations) equal for the taxpayer and the state?
10. Does the state allow taxpayers to make estimated payments (to stop the running of interest) prior to the final determination date with the ability to obtain a refund if the estimated payment exceeded the amount of the federal change ultimately determined?
11. Has the state conformed to the new federal partnership audit rules, *e.g.* using the MTC partnership model?
12. Does the state issue binding, written guidance to requesting taxpayers (*e.g.*, letter rulings), and does the state publish such (redacted) guidance with appropriate protections for taxpayer confidentiality?
13. Does an administrative adjudicatory body (*e.g.*, tax agency hearings division and/or independent tax appeal forum) that regularly hears tax cases or appeals publicly release its rulings?
14. Has the tax code been changed retroactively to remove a taxpayer right or remedy for years open under the statute of limitations or subject to litigation?
15. Does the state provide a reasonable time frame (30 days) before requiring withholding on non-resident employees traveling in the state on business?

16. Does [your state] participate in the Treasury Offset Program’s State Reciprocal Program? If yes, does your tax agency document and ensure that the following Program procedures are adhered to?

- The “debt” submitted to the TOP must be delinquent, past-due, legally enforceable and final; a deemed underpayment or assessment which is still contestable, under protest, or in litigation with pending appeals, is not a “valid” debt.
- The state revenue agency must make “reasonable efforts” to collect the debt prior to offset, including making a demand for payment, providing the taxpayer/debtor opportunity to dispute the debt, and appropriate notice of intent to offset the debt.
- Notice of intent to offset the debt must be sent to the taxpayer (debtor) 60 days prior to submission of the debt to the Treasury Offset Program.

- Notice of intent to offset the debt should be sent to the taxpayer/debtor’s most current address known to the state tax agency through the taxpayer/debtor’s tax records, not the address of the vendor.
- The individual at the state taxing agency who submits the debt for offset must have delegated certification authority to do so.

Does [your state] specifically identify a person who will serve as the point of contact for addressing and resolving any and all issues related to debts submitted to the State Reciprocal Program? If so, please provide the name and contact information of the contact person:

Name: _____

Title: _____

Email Address: _____

17. What additional issues are impacting fair and efficient tax administration?

ENDNOTES

- ¹ California Franchise Tax Board, *FTB Notice 2019-07—Automatic Seven-Month Extension—Forms 100 and 100W* (Dec. 2, 2019).
- ² Texas Comptroller of Public Accounts, Letter No. 201505084L (May 21, 2015).
- ³ Texas Comptroller of Public Accounts, Rule 3.1—Private Letter Rulings and General Information Letters (effective Jan. 28, 2013).
- ⁴ H.B. 366 (Laws 2018).
- ⁵ Kentucky Dept. of Rev., *Revenue Procedure KY-RP-17-01* (Nov. 22, 2017).
- ⁶ *Department of Revenue v. Sommer*, 2017-SC-000071-D (Ky. 2017).
- ⁷ *Nadler v. Commissioner*, No. 7736 R (Minn. T.C. Apr. 21, 2006).
- ⁸ Minn. Dept. of Rev., Revenue Notice #17-2: *Individual Income and Corporate Franchise Tax—Nadler v. Commissioner*—Minnesota Allocation Policy (July 3, 2017).
- ⁹ *YAM Special Holdings, Inc. v. Comm’r of Rev.*, No. 9122-R (Minn. T.C. Nov. 12, 2019).
- ¹⁰ *Board of Trustees of the University of Arkansas v. Andrews*, 2018 Ark. 12 (2018); *Waltber v. FLIS Enterprises, Inc.*, 2018 Ark. 64 (2018).
- ¹¹ S.B. 2973 (Laws 2017).
- ¹² S.B. 2963 (Laws 2018).
- ¹³ S.B. 3024 (Laws 2019).
- ¹⁴ *Comptroller of Treasury of Maryland v. Wynne*, 135 S. Ct. 1787 (2015).
- ¹⁵ Budget Reconciliation and Financing Act of 2014.
- ¹⁶ *Wynne v. Comptroller of Md.*, No. 16-IN-OO-0216 (Md. Tax Ct. May 23, 2018).
- ¹⁷ *Best and Worst of State Tax Administration: COST Scorecard on Appeals, Procedural Requirements*, 8 Multistate Tax Report 231 4/27/01; *Best and Worst of State Tax Administration: COST Scorecard on Appeals, Procedural Requirements*, 11 Multistate Tax Report 137 3/26/04; *Best and Worst of State Tax Administration: COST Scorecard on Appeals, Procedural Requirements*, 44 State Tax Notes 475 (May 14, 2007); *The Best and Worst of State Tax Administration: COST Scorecard on Tax Appeals & Procedural Requirements*, 2010 STT 43-3 (Feb. 1, 2010); *The Best and Worst of State Tax Administration: COST Scorecard on Tax Appeals & Procedural Requirements*, 2013 STT 241-39 (Dec. 1, 2013).
- ¹⁸ See P.L. 114-41, The Surface Transportation and Veterans Health Care Choice Improvement Act of 2015
- ¹⁹ This language is in the MTC Model adopted by the MTC Executive Committee in January, 2019; available at: <http://www.mtc.gov/getattachment/Uniformity/Adopted-Uniformity-Recommendations/Model-RAR-Statute.pdf.aspx?lang=en-US>.
- ²⁰ See the Bipartisan Budget Act of 2015, H.R. 1314 (114th Session of Congress).
- ²¹ See Jennifer Carr and Cara Griffith, *Measuring Transparency in State Tax Administration*, 2012 STT 232-4 (Dec. 3, 2012).

State	Independent tax dispute forum?	Pay-to-Play requirement?	Even-handed statutes of limitations?	Even-handed interest rates?	Number of days to protest an assessment	Corporate return due date and extensions	Reporting Federal corporate tax changes	Transparency in tax guidance and rulings	Other fairness issues
AL	Yes, Act 2014-146 established the Alabama Tax Tribunal (ATT), an independent agency within the executive branch. At time of appointment, tribunal judges must possess substantial knowledge of the tax law and substantial tax litigation experience. The tribunal's jurisdiction includes most state taxes and certain county and municipal tax disputes. However, for the 2019 calendar year, sixteen (16) counties and municipalities "opted out" of the Tribunal's jurisdiction. Ala. Code 1975, § 40-2B-2.	No prepayment or bond is required for appeals to the Alabama Tax Tribunal. Prepayment (or a bond) is required for subsequent or direct appeals to circuit court (this requirement does not apply to taxpayers with a net worth of \$250,000 or less). Ala. Code 1975 §§ 40-2B-2 and 40-2A-7(b)(5).	Equal. 3 years for both. Assessment – Ala. Code § 40-2A-7(b)(2). Refund – Ala. Code § 40-2A-7(c)(2).	Equal. Federal underpayment rate. Underpayment – Ala. Code § 40-1-44(a). Overpayment – Ala. Code § 40-1-44(b).	30 days for final assessment from date of mailing or personal service, whichever occurs first. Ala. Code § 40-2A-7(b)(5).	Original: No. Return is due on the corresponding federal due date. Ala. Code § 40-18-39(c) [same with partnerships/LLCs]. Extended: Up to 6 months. A corporation or an Alabama affiliated group will be granted an automatic extension to file its Alabama corporate income tax return consistent with the extension allowed for the taxpayer's corresponding federal income tax return. Ala. Admin. Code r. 810-3-39-.02. Automatic Extension. <i>Id.</i>	Final determination is defined and is based on exhaustion of all appeals for a tax year. Ala. Code § 40-2A-7(b)(2)g.3. 1 year to report IRS changes. Ala. Code § 40-2A-7(b)(2)g.1. Scope limited to IRS changes; assessment/refund period is equally one year. Ala. Code § 40-2A-7(b)(2)g. - Allows estimated payments; however, refund request if no IRS adjustment is limited to 2 years from payment. Ala. Code § 40-2A-7(c)(2)(a). AL has not conformed to the new MTC model for reporting federal partnership adjustments.	Revenue rulings issued to taxpayers are available with taxpayers' identifying information redacted, however only a relatively small number are issued each year. Rulings are published on the AL DOR's website, and when a ruling is revoked by the Commissioner of Revenue, only a summary of the ruling is provided, without access to the original ruling itself. The Alabama Tax Tribunal publishes its decisions online in a keyword searchable database.	Many local AL jurisdictions hire private auditing firms rather than using the ADOR to administer local sales, use, rental and lodging taxes. 2014 legislation allows taxpayers to appeal local assessments to the ATT. If the local government opts out of ATT jurisdiction it must engage an experienced non-employee to serve as a hearing officer. Nonresident employees subject to withholding on first day of travel within State. Ala. Admin. Code 810-3-2-.01(3) and 810-3-71-.01(7).
AK	Yes, The Office of Administrative Hearings resides within the Department of Administration. Alaska Stat. § 43.05.405. The forum is not dedicated to handling tax disputes, but tax expertise is required for ALJs conducting tax proceedings. Alaska Stat. § 44.64.010; § 43.05.420.	Partial. Payment of tax is not required to appeal to the Office of Administrative Hearings. However, tax must be paid, or a bond posted, to appeal to Superior Court. Alaska Stat. § 43.05.480(b).	Equal. Assessment – 3 years. Alaska Stat. § 43.05.260(a). Refund – Later of 3 years from filing or taxes paid. Alaska Stat. § 43.05.275(a)(1).	Equal. 5.25% above the annual rate charged member banks by the Federal Reserve as of the first day of that calendar quarter, compounded quarterly as of the last day of that quarter. Underpayment – Alaska Stat. § 43.05.225(1)(C). Overpayment – Alaska Stat. § 43.05.280(a), § 43.05.225(1)(C).	60 days after date of mailing of notice to request an informal conference. Alaska Stat. § 43.05.240(a). 30 days after service to appeal the result of the informal conference to the Office of Administrative Hearings. Alaska Stat. § 43.05.241.	Original return: Due 30 days after federal return due. Alaska Stat. § 43.20.030(a). Extended: Extension of 30 days after the federal extended due date. A federal extension automatically extends the Alaska filing due date to 30 days after the federal extended due date Alaska Stat. 43.20.030(a). Attach a copy of the federal extension to the Alaska return. Instructions to Form 0405-611 pg. 5. Automatic Extension. <i>Id.</i>	Final determination is defined and based on exhaustion of all appeals for a tax year. Ak. Stat. § 43.20.030(a). 60 days to report IRS changes. Alaska Stat. § 43.20.030(d). Unclear if scope limited to IRS changes; however, assessment/refund period is equal. Ak Stat. § 43.20.030. No specific authority for estimated payment. AK has not conformed to the new MTC model for reporting federal partnership adjustments.	The Department may issue advisory bulletins stating the Department's interpretation of provisions of Alaska Stat. § 43.55 (Oil and Gas Production Tax Laws), but these are not binding on the Department. Office of Administrative Hearings decisions are posted to its website. Decisions may be searched and browsed by category.	

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AZ	Yes. The Arizona Board of Tax Appeals is an independent agency requiring tax expertise for its members. Ariz. Rev. Stat. Ann. § 42-1252. The department or a taxpayer aggrieved by a decision of the Board of Tax Appeals may bring an action de novo in the Arizona Tax Court. Ariz. Rev. Stat. Ann. § 42-1254.	Generally, only amounts not protested must be paid. Ariz. Rev. Stat. Ann. § 42-1251(A). However, once suit is brought in tax court, Arizona law forbids any injunction against collection of tax, penalty or interest. Ariz. Rev. Stat. Ann. § 42-1254.	Equal. Generally, 4 years. Assessment – Ariz. Rev. Stat. Ann. § 42-1104(A). Refund – Ariz. Rev. Stat. Ann. §§ 42-1104(A) and 42-1106(A).	Equal. Federal short-term rate plus 3%. Ariz. Rev. Stat. Ann. § 42-1123(A).	90 days after the date of mailing for individual income tax protests; 45 days after the date of receipt of notice to taxpayer for all other tax protests. Ariz. Rev. Stat. Ann. § 42-1108(B).	Original: Same as federal. Calendar year returns must be filed on or before the 15th day of April following the close of the calendar year. Fiscal year returns must be filed on or before the 15th day of the 4th month following the close of the fiscal year. Ariz. Rev. Stat. Ann. § 43-325. Extended: 6 months after the original due date. Same extension of time as granted for filing federal return. Ariz. Rev. Stat. Ann. § 42-1107(B). Automatic Extension: Ariz. Rev. Stat. Ann. § 42-1107(B).	Final determination is defined and is based on exhaustion of all appeals for a tax year. Ariz. Rev. Stat. Ann. § 43-327(H). 90 days to report IRS changes. Ariz. Rev. Stat. Ann. § 43-327(D). Scope limited to IRS changes. Assessment/ refund period is generally 6 months from date report filed (4 years w/out report). Ariz. Rev. Stat. §§ 42-1104 & 42-1106. Unclear if estimated payments can be made during IRS audit. AZ has not conformed to the new MTC model for reporting federal partnership adjustments.	Arizona issues private letter rulings, and generally, all private letter rulings are redacted and published. However, a taxpayer may request the ruling not be published. Ariz. Rev. Stat. Ann. § 42-2101(L). Redacted decisions of the Arizona DOR's Hearing Office and Director's Office and Arizona Bd. of Tax Appeals are required to be publicly released. Ariz. Rev. Stat. Ann. § 42-2077(A).	AZ provides a 60-day safe harbor from PTL liability and withholding for non-resident employees working in the State. Ariz. Rev. Stat. § 43-03(A)(5)(b).
AR	No. Taxpayer protests are before hearing officers appointed by the Director of Finance and Administration, and decisions of the hearing officer may be revised by the Director. Ark. Code Ann. § 26-18-405. However, albeit with no requirement of tax expertise, suits challenging a final assessment or determination are tried de novo in circuit court. Ark. Code Ann. § 26-18-405; Ark. Code Ann. § 26-18-406.	No. As a result of 2015 Act 896, taxpayers are no longer required to pay tax, penalties, or interest before filing suit for judicial relief from a final assessment or determination. Ark. Code Ann. § 26-18-406. If the taxpayer protests an assessment and loses in circuit court, the final assessment remains in effect and collection may proceed.	Equal. 3 years for refunds and assessments. Assessment – Ark. Code Ann. § 26-18-306(d). Refund – Ark. Code Ann. § 26-18-306(f).	Equal. 10% interest rate on assessments and refunds. Underpayment – Ark. Code Ann. § 26-18-508(1). Overpayment – Ark. Code Ann. § 26-18-508(3).	Protests must be filed within 60 days after service of notice. Ark. Code Ann. § 26-18-404(c)(1).	Original: Same as federal. April 15th for calendar year taxpayers. Ark. Code Ann. § 26-51-806(a)(2). Extended: Corresponding federal extended due date applies. Ark. Code Ann. § 26-51-807(a)(1). Or 60 days after the federal extended due date with Form AR1155. Automatic Extension: To federal extended due date. Not automatic; past federal extended due date. Form AR1155. Arkansas 2018 C Corporation Income Tax Instructions.	Final determination is defined but it is not based on exhaustion of all appeals for a tax year. Ark. Code Ann. § 26-18-306(b)(1). 180 days to report IRS changes. Ark. Code Ann. § 26-18-306(b)(1). Scope limited to IRS changes; however, refund period is not equal (1-year (3 years w/out return) v. 6 mos., respectively). Ark. Code Ann. § 26-18-306(b). Unclear if estimated payment can be made during IRS audit. AR has not conformed to the new MTC model for reporting federal partnership adjustments.	Legal opinions are issued and are available in redacted form online following the 2015 passage of Act 896. New legal opinions are published online beginning with those issued after January 1, 2016 and others are available in redacted form through a FOIA request. Hearing Decisions issued by the Office of Hearings and Appeals, and Revisions issued by the Commissioner of Revenue under the Arkansas Tax Procedure Act on or after January 1, 2016 are redacted and published online pursuant to 2015's Act 896.	The AR Supreme Court in Bd of Trustees of the U. of Ark. v. Andrews found the Dep't of Finance and Administration may raise sovereign immunity as an affirmative defense to taxpayer refund claims. Although sovereign immunity has not yet been raised as a policy position, the State must amend the AR constitution to preserve taxpayers' rights to claim a refund of overpaid taxes in state courts. Nonresident employees subject to withholding on first day of travel within the State. Ark. Code Ann. §§ 26-51-202(a) and 26-51-905.

State	Independent tax dispute forum?	Pay-to-Play requirement?	Even-handed statutes of limitations?	Even-handed interest rates?	Number of days to protest an assessment	Corporate return due date and extensions	Reporting Federal corporate tax changes	Transparency in tax guidance and rulings	Other fairness issues
CA	Yes. The State's new Office of Tax Appeals (OTA) is an independent and impartial appeals body whose sole purpose is to adjudicate state tax appeals. Tax disputes involving personal income, corporate franchise and income, sales and use, excise and other taxes and fees are decided by a three-member panel of Administrative Law Judges. As required by law, each ALJ is an expert in state tax law. The OTA establishes a record in every case through the briefing process and intake of exhibits. Additionally, in every oral hearing a transcription is taken and published on OTA website. Written opinions are posted online for appeals.	Partial. No payment or bond is required to appear before the OTA. However, if a taxpayer does not agree with OTA's decision and the tax liability remains unpaid, the taxpayer must pay the tax liability and file a claim for refund in California Superior Court. (CA Office of Tax Appeals Publication: "Appeals Procedures").	Equal. For income taxes, 4 years Assessment-Cal. Rev. & Tax. Code §§ 19057(a), 19067(a), 19065; Refund-Cal. Rev. & Tax. Code §§ 19306(a), 19308. For sales and use taxes, 3 years (Assessment)-Cal. Rev. & Tax. Code § 6487; Refund-Cal. Rev. & Tax. Code § 6902).	Unequal. For income taxes, Underpayment-Federal Underpayment rate Code §§ 19101 (a), Cal. Rev. & Tax. Code § 19521(a); Overpayment -(Corporate)-Lesser rate of 13-week T-bills, Cal. Rev. & Tax. Code § 19521(a)(1)(C).	60 days after the mailing of each notice for income/franchise tax. Cal. Rev. & Tax. Code §§ 19041(a), 19042. 30 days after service to appeal sales/use tax assessment. Cal. Rev. & Tax. Code § 6561.	Original: Same as federal — 15th day of 4th month after close of taxable year (Cal. Rev. & Tax. Code § 18601(a)). Extended: FTB will allow an automatic 7-month extension to all taxpayers in good standing filing Forms 100 (including REITs, REMICs, and RICs) and 100W, for taxable years beginning on or after January 1, 2019. However, the automatic 7-month extension does not apply to S Corps. FTB Notice 2019-07. Automatic Extension: FTB allows an automatic 7-month extension to file without a written request if filed within 7 mos. of the original due date. FTB Notice 2019-07.	Final determination based on exhaustion of all appeals for a tax year. 18 Cal. Code Regs. § 19059(e); Cal. Rev. & Tax. Code § 18622(d). - 6 months to report IRS changes, Cal. Rev. & Tax. Code § 19059(a). - Scope not limited to IRS changes if IRS audit under waiver, Cal. Rev. & Tax. Code §§ 19059 & 19308. - Assessment/refund period generally two years (4 years to assess if return filed late). FTB indicates it follows IRC § 6603 and would allow estimated payments and refund. See FTB Notice 2005-06. - California has adopted legislation that generally comports with the MTC model. See CRTIC § 18622.5.	FTB issues Chief Counsel Rulings. Selected Rulings are available on the FTB website with taxpayer information redacted. Other written guidance is also available on the website, such as Legal Rulings, Notices, and Technical Advice Memorandums. Under 2017 legislation, the duty of hearing and deciding administrative appeals for corporate franchise and income taxes transferred from the State Board of Equalization (SBE) to the new OTA. The law requires the OTA to publish a written opinion for each case in which it makes a determination. The written opinion will be published on the OTA website and identified as either precedential or nonprecedential.	Refund suits are limited to grounds raised in the claim for refund. Cal. Rev. & Tax. Code §§ 6932, 6933 and 19382. Personal income tax liability and with-holding apply to any nonresident employees who earn in-state wages above the State's "low income exemption table". Cal. Unemp. Ins. Cd. § 13020; CA Withholding Schedules (2019).
CO	No. Protests of state tax assessments and refund claim denials (not including property taxes or local taxes) are first heard by a Hearing Officer from the Hearings Division of the Department of Revenue. Taxpayers may appeal a final determination to district court, without prepayment, which tries cases de novo. Colo. Rev. Stat. §§ 39-21-103 and 39-21-105.	Partial. Under 2016 Colo. Sess. Laws Ch. 292 (S.B. 16-036), prepayment or bond is no longer required for appeal of the Executive Director's final determination to the district court. However, taxpayers still must deposit the disputed amount or post bond for two times the disputed taxes with interest to appeal a district court ruling. Colo. Rev. Stat. § 39-21-105(8).	Equal. 4 years for corporate tax; 3 years for all other taxes. Assessment - Colo. Rev. Stat. §§ 39-21-107(2) (corp.), 39-21-107(1) (other). Refund - Colo. Rev. Stat. §§ 39-21-108(1) (corp.), 39-21-108(1) (other).	Partially. Underpayment - Prime rate plus 3%. Colo. Rev. Stat. § 39-21-109. Overpayment - Prime rate for refunds equal to or greater than \$5,000 and equal to or greater than 10% of net tax liability. All others, prime rate plus 3%. Colo. Rev. Stat. § 39-21-110.5(2).	30 days after mailing. Colo. Rev. Stat. § 39-21-105(1).	Original: Same as federal — 15th day of the 4th month following the close of the taxable year for calendar filers. Colo. Rev. Stat. § 39-22-608. CO Form 112 Instructions. Extended: 6-month extension. CO Form 112 Instructions p. 3. Automatic Extension: CO Form 112 Instructions p. 3.	- Final determination defined but not based on exhaustion of appeals for a tax year. Colo. Rev. Stat. § 39-22-601 (6)(b)(i)-(v). - 30 days to report IRS changes. Colo. Rev. Stat. § 39-22-601 (6)(a). - Absent settlement of issues for tax year with DOR, unclear if scope limited to IRS changes. Co. Stat. § 39-22-601 (6)(g). Generally, assessment/refund periods are one year. Co. Stat. §§ 39-22-601 & 39-21-108. Unclear if estimated payments can be made with refund. - CO has not conformed to the new MTC model for reporting federal partnership adjustments.	Colorado general information and private letter rulings are available and are published online for tax years 2007-2019 with taxpayer information redacted. Colo. Rev. Stat. § 24-35-103.5; 1 Code Colo Regs. 201-1. Colorado DOR administrative hearings decisions are not published.	Separate local taxing authorities create onerous and interprivate and compliance burden for taxpayers. Nonresident employees subject to liability and withholding on first day of travel within the State. Colo. Stat. § 39-22-604; Colo. Reg. 39-22-604.3.

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CT	No. Protests of assessments or the denial of refunds initially must be brought to the Department of Revenue Services' Appellate Division. (Conn. Gen. Stat. §§ 12-236, 12-421). Appeals go to the superior court for the judicial district of New Britain (Tax and Administrative Appeals Session), which will hear the case de novo (Conn. Gen. Stat. §§ 12-237, 12-422). Tax expertise is not required for Tax and Administrative Appeals Session judges.	No. While taxpayers have the option of posting a cash bond to stop the running of interest when protesting an assessment, a bond is not required for appeals, either to the Department's Appellate Division or to the superior court (Conn. Gen. Stat. §§ 12-39m, 12-237, 12-422).	Equal. 3 years for both. Assessment — Conn. Gen. Stat. §§ 12-233, 12-415 Refund — §§ 12-225, 12-226, 12-425.	Underpayment — 1% per month (Conn. Gen. Stat. §§ 12-235; 12-415); Overpayment — (Business) 0.66% per month (§ 12-227). No interest is paid on sales/use tax refunds. Interest on assessments runs from due date of the tax, while interest on refunds runs from 91st day after refund request received (§ 12-227).	60 days after assessment is mailed or delivered. Conn. Gen. Stat. §§ 12-236, 12-421 (sales tax).	Original: Due fifteenth day of the month after the due date of the corresponding federal income tax return. (Conn. Gen. Stat. § 12-222(b)). Extended: 6 months (Conn. Gen. Stat. § 12-222(c)). Automatic Extension: No. Taxpayer must file Form CT-1120 EXT. Connecticut Corporation Business Tax Instruction Booklet (2018).	Final determination not defined for the CBT and does not clearly limit reporting based on exhaustion of all appeals. Conn. Agencies Regs. § 12-727(b)-4. 90 days to report IRS changes. Conn. Gen. Stat. § 12-226(b)(1). Unclear if scope is limited to IRS changes; assessment/refund period is unclear. Conn. Gen. Stat. § 12-226. Unknown if estimated payments can be made without assessment. Conn. Gen. Stat. § 12-39m. CT has not conformed to the new MTC model for reporting federal partnership adjustments.	The Department issues rulings and declaratory rulings upon request and publishes them with identifying information redacted. However, the Department issues rulings and declaratory rulings on an infrequent basis. A very limited number are available for tax years after 1988 (21 rulings are available from 2013 to 2019 and 10 declaratory rulings are available from 1988 to 2016). All actions taken at the administrative level are considered confidential tax return information (Conn. Gen. Stat. § 12-15).	Nonresident employees performing personal services for employment purposes in CT for more than 15 days in a calendar year are subject to liability and withholding. Conn. Gen. Stat. § 12-711(b)(2) (A); Connecticut Circular CT—Employer's Tax Guide (effective Jan. 1, 2019); Connecticut Policy Statement 2015(6), "15-Day" Rule for Nonresident Employees (effective Jan. 1, 2016).
DE	Yes. Tax appeals are heard by the Delaware Tax Appeal Board, appointed by the Governor. However, tax expertise is not required, except that one member of the five-member board must be an accountant and two members must be attorneys (Del. Code Ann. tit. 30, §§ 544, 321). Bank franchise tax disputes are tried before the State Bank Commissioner (Del. Code Ann. Tit. 5, § 1103).	Partial. No bond or prepayment requirement at the Tax Appeal Board. Del. Code Ann. tit. 30, § 544. However, civil courts may require bond for the purpose of staying execution of the judgment appealed from. Del. Code Ann. tit. 10, Sec. 568.	Equal. 3 years for both. Assessment — Del. Code Ann. tit. 30, § 531(a). Refund — Del. Code Ann. tit. 30, § 539(a).	Equal. 0.5% per month. Underpayment — Del. Code Ann. tit. 30, § 533(a). Overpayment — Del. Code Ann. tit. 30, § 540(a). Interest begins to run from the 46th day after the date on which a claim for credit or refund is filed. Del. Code Ann. tit. 30, § 540(b)(2). For the corporation income tax, the interest begins to run from the 91st day.	60 days after date of mailing. Del. Code Ann. tit. 30, § 523, 30 § 1904(b). Extended: 6 months. Del. Code Ann. tit. 30, § 511. Automatic Extension: A request for an automatic extension of six months to the IRS will automatically extend by six months the filing date for the Delaware return. 2018 Corporate Income Tax Instructions and Return.	Final determination is not defined in DE law. While some terms in IRC can be used, there is no clear final determination definition based on exhaustion of all appeals. 30 Del. C. § 502. 90 days to report IRS changes. Del. Code Ann. tit. 30, § 514. Scope not statutorily limited to IRS changes and unclear if assessment/refund period is the same. Del. Code tit. 30 § 514. Ability to make estimated payments; however, refund must be made within applicable SOL. DE does not conform to the new MTC model for reporting federal partnership adjustments.	The Delaware Division of Revenue issues but does not publish private letter rulings. All decisions, rules, and rulings of the Tax Appeal Board must be maintained and open for inspection by the public at the main office of the Department of Finance, but they are not made available online. Del. Code Ann. tit. 30, § 327. The opinions of the Tax Appeal Board are available online.	Nonresident employees are subject to liability and withholding on first day of travel within the State. Del. Code Ann. 30 §§ 1121 and 1151.	

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DC	Yes. Taxpayers may appeal a proposed assessment either to the Office of Administrative Hearings (OAH), which is an independent agency, or the Superior Court (Tax Division). D.C. Code § 47-4312. The Office of Administrative Hearings hears both tax and non-tax cases. D.C. Code § 2-1831.03(b)(4). No tax expertise requirement for administrative law judges. OAH does not hear real property tax assessment appeals; those appeals may only be taken to the Superior Court (Tax Division).	No prepayment or bond requirement for appeals to OAH. D.C. Code § 47-4312. Tax penalties, and interest must be prepaid when appealing to Superior Court. D.C. Code § 47-3303.	Equal. 3 years for both. Assessment – D.C. Code § 47-4301(a). Refund – D.C. Code § 47-4304(a).	Unequal. Underpayment – 10% per year, compounded daily. D.C. Code § 47-4201(d)(2). Overpayment – 1% above Richmond Federal Reserve Bank discount rate, beginning in 2013. D.C. Code § 47-4202(c)(2).	30 days to appeal proposed assessment to Office of Administrative Hearings. D.C. Code § 47-4312(a). Taxpayer may appeal assessment to DC Superior Ct. Tax Division within 6 months of date of assessment but must first pay the tax. D.C. Code § 47-3303.	Original: Same as federal – on or before the 15th day of April of each year; on or before the 15th day of the 4th month following the close of such fiscal year. D.C. Code Ann. § 47-1805.03(a); 9 D.C. Mun. Regs. § 106. Extended: 7 months (one month after federal) for combined filers. 9 D.C. Mun. Regs. § 176. 6 months for other filers. Form FR-120 instructions. Automatic Extension: No. Taxpayer must apply using Form FR-120.	Final determination is not defined in state law and it is not clear reporting is based on exhaustion of all appeals for a tax year. DC Code § 47-4301. 90 days to report IRS changes. D.C. Code § 47-4301(f). Unclear if scope is limited to IRS changes; however, assessment/refund period is generally the same 180 days. DC Code §§ 47-4301 & 47-4304. Estimated payments can be made; however, refund ability unclear. DC has not conformed to the new MTC model for reporting federal partnership adjustments.	The OTR will issue private letter rulings, but the rulings do not apply to other taxpayers. Rulings are not published. The Office of the Chief Financial Officer will issue declaratory orders of general interest, subject to the protection of the identity of the petitioner and confidential information contained in the declaratory order. However, only 2 are published: 1 in 2013 and 1 in 2015. OAH says only parties to a case may access a decision (some decisions are available through reporting services).	DC participates in the federal Treasury Offset Program's State Reciprocal Program (SRP) without ensuring effective safeguards. No tax or withholding on nonresidents (365-day safe harbor). Instructions, D-408 Nonresident Request for Refund.
FL	No. Taxpayers may litigate a tax assessment or refund denial either in the Division of Administrative Hearings (DOAH) or in circuit court (of general jurisdiction). Fla. Stat. § 72.011(1). Both proceedings are de novo and establish the record for further appeal. Neither proceeding is before a judge with tax expertise. Circuit judges and DOAH Admin. Law Judges are not employed by the Department of Revenue; however, ALJ recommended orders may be rejected by the DOR. Fla. Stat. § 120.57(1)(l). DOR's final order is then subject to appellate review.	Yes. Taxpayers must pay uncontested assessments before filing a petition for formal administrative hearing or complaint in circuit court. Fla. Stat. §§ 72.011(3)(c) and 120.801(4)(b). 3.a. Prepayment of contested amount is not required for DOAH to go before DOAH but is required for posting of a bond) complaint in circuit court challenging an assessment. Fla. Stat. § 72.011(3)(a). The payment-or-bond requirement for circuit court can be waived at the DOR's discretion, or alternative security approved by the court. Fla. Stat. § 72.011(3)(b)(2).	Equal. 3 years for both. Assessment – Fla. Stat. Ann. §§ 220.705, 93.091(3). Refund – Fla. Stat. Ann. §§ 220.727, 215.26(2).	Equal. Prime rate plus 4%. Underpayment – Fla. Stat. Ann. §§ 220.809, 220.807, 213.235. Overpayment – Fla. Stat. Ann. §§ 220.723, 213.255. Interest on over-payment based on date a "complete" refund claim filed, not date tax paid. Fla. Stat. Ann. §§ 220.723, 213.255. No interest if refund paid within 90 days of date claim is filed. DOR can defer or avoid paying interest if it deems the refund claim incomplete.	To secure review of a Notice of Proposed Assessment, a taxpayer must file a written protest within 60 consecutive calendar days from the date of issuance on the Assessment. Fla. Admin. Code Rule 12-6.003. Fla. Stat. Ann. § 72.011(1); GI-800004 (R. 10/18). Deadline to file formal litigation of assessment is 60 days from date on which assessment becomes final.	Original: Due on or before the 1st day of the 5th month after the close of the taxable year or the 15th day after the due date, without extension, for the filing of the related federal return for the taxable year. Fla. Stat. Ann. § 220.222(1). Extended: 6 months. Fla. Admin. Code Ann. 12C-1.0222(2)(a); Fla. Stat. Ann. § 220.23. Automatic Extension: No. Taxpayer must apply using Form F-7004. Fla. Admin. Code Ann. 12C-1.0222(2)(b)(1).	Final determination is not defined in state law and it is not clear reporting is based on exhaustion of all appeals for a tax year. Fla. Stat. Ann. § 220.23(2)(a)(3). 60 days to report IRS changes. Fla. Stat. § 220.23(2)(a)(3). Scope limited to IRS changes; however, assessment/refund period is not the same: 5 years to assess and only 2 years for a refund. Fla. Stat. § 220.23. Estimated payments can be made; however, unclear as to whether, unclear as to Statute of Limitations. Fla. Stat. §§ 220.721 & 215.26. FL has not conformed to the new MTC model for reporting federal partnership adjustments.	The FL DOR issues binding, written guidance to requesting taxpayers, known as technical assistance advisements. Fla. Stat. Ann. § 213.22. These are available on the DOR's website, listed chronologically and searchable by tax type, with taxpayer information redacted. The Division of Administrative Hearings has a searchable database of case information for formal litigation of final assessments and refund denials. The DOR does not publish decisions in response to informal protests because taxpayer information is, by statute, confidential. Fla. Stat. § 213.053.	

State	Independent tax dispute forum?	Pay-to-Play requirement?	Even-handed statutes of limitations?	Even-handed interest rates?	Number of days to protest an assessment	Corporate return due date and extensions	Reporting Federal corporate tax changes	Transparency in tax guidance and rulings	Other fairness issues
GA	Taxpayers can appeal to the Georgia Tax Tribunal, an autonomous division within the Office of State Administrative Hearings requiring tax expertise for its judges, for a trial de novo. Alternatively, taxpayers may appeal to the Superior Court. Ga. Code Ann. § 48-2-59; Title 50, Ch. 13A.	No prepayment or bond is required for appeals to the Georgia Tax Tribunal. Ga. Code Ann. §§ 48-2-59(c), 50-13A-11. However, bond or other security is required for appeals to superior court. Ga. Code Ann. Sec. 48-2-59(c), Tribunal appeals go to the Superior Court (Fulton County). Ga. Code Ann. Sec. 50-13A-17(h).	Equal. 3 years for both. Assessment – Ga. Code Ann. § 48-2-49(b). Refund – Ga. Code Ann. § 48-2-35(c)(1)(A).	Equal. Prime rate plus 3%, effective July 1, 2016. Underpayment – Ga. Code Ann. § 48-2-40. Overpayment – Ga. Code Ann. § 48-2-35(d). Refund Rules: The DOR by regulation (Rule 560-12-1, 16) has sought to deny interest on refunds paid to direct pay permit holders. No interest is paid on refunds resulting from a taxpayer's failure to claim tax credits on a return. Ga. Code Ann. Sec. 48-2-35(b).	Protests from assessments are due 30 days from date of mailing. Ga. Code Ann. §§ 48-2-45; 48-2-46.	Original: Calendar year returns of corporations other than Georgia Sub "S" corporations must be filed on or before the 15th day of April, and fiscal year returns of corporations other than Georgia Sub "S" corporations must be filed on or before the 15th day of the 4th month following the close of the fiscal year. Ga. Code Ann. § 48-7-56(a). Extended: Taxpayer need not apply for an extension if the IRS has granted an exemption, and the Georgia return will be due when the federal return is due. Ga. Code Ann. § 48-7-57(d). Automatic Extension: Yes. Ga. Code Ann. § 48-7-57(d).	Final determination is defined but does not clearly limit reporting based on exhaustion of all appeals for a tax year. Ga. Code Ann. § 48-7-82(e)(1). 180 days to report IRS changes. Ga. Code Ann. § 48-7-82(e)(1). Scope limited to IRS changes and generally assessment/return period is 1 year (5 years w/out return). Ga. Code § 48-7-82. Estimated payments allowed; however, SOL unclear. Georgia conforms to the MTC model for reporting federal partnership adjustments. H.B. 849 (2018) GCA §48-7-53.	Georgia issues letter rulings and publishes them in redacted form on the GA DOR website. Rule 560-1-1-.10 provides the procedures for issuance, redaction, and disclosure of letter rulings. Georgia Tax Tribunal decisions are indexed and published on the Tribunal's website unless the case was brought under the small claims division. Ga. Code Ann. § 50-13A-15.	Nonresident employees in the state for more than 23 days in a calendar quarter, or individuals who can attribute to Georgia more than \$5,000 or 5% of their calendar year wages, are subject to liability and withholding. Ga. Code Ann. § 48-7-100(10)(K); Ga. Code Ann. § 48-7-111(A); Georgia DOR Employer's Tax Guide (rev. May 2019). A 20% penalty applies to "frivolous" sales tax refund claims; requirement to post bond for expedited refunds. Ga. Code Ann. Sec. 48-2-35.1.
HI	Taxpayers may appeal to the Administrative Appeals Office, district Board of Review (BOR) or directly to the tax Appeal Court. Haw. Rev. Stat. §§ 231-7.5, 232-6, 235-114, 237-42, 238-8. Appeal from a BOR Court may be made by either party and review is de novo. Haw. Rev. Stat. § 232-13. No tax expertise is required for Tax Appeal Court judges. Haw. Rev. Stat. § 232-8.	Prepayment or bond is not required for an appeal to the Administrative Appeals Office. Prepayment or bond is not required for the first appeal to either the Board of Review or Tax Appeal Court. However, prepayment is required for appeals from the Board of Review or Tax Appeal Court. Haw. Rev. Stat. §§ 235-114, 237-42, 238-8.	Equal. 3 years for both. Assessment – Haw. Rev. Stat. §§ 235-111(a), 237-40(a), 238-7. Refund – Haw. Rev. Stat. §§ 235-111(b), 237-40(d), 238-7.	Unequal. Underpayment – .66% per month. Haw. Rev. Stat. § 231-39(b)(4)(A). Overpayment – .33% per month with a 90-day grace period. Haw. Rev. Stat. §§ 231-23(d)(1), 231-23(d)(2).	30 days from mailing for appeals to Board of Review or Tax Appeal Court. Haw. Rev. Stat. §§ 235-114(c), 237-42, 238-8, ch. 232.	Original: Return is due the 20th day of the 4th month following close of taxable year. Instructions for Form N-30-Corporation Income Tax Return (Rev. 2018). Extended: 6 months. Id. Automatic Extension: No. Taxpayer must apply using Form N-301.	- Final determination is not adequately defined to limit reporting based on exhaustion of all appeals for a tax year. See Haw. Stat. § 235-101(b). - 90 days to report IRS changes. Haw. Rev. Stat. § 235-101 (b). - Scope limited to IRS changes and assessment/return period is 1 year. HI Stat. § 235-101. Estimated payments can be made; however, SOL unclear. HI does not conform to the new MTC model for reporting federal partnership adjustments. Haw. Rev. Stat. § 235-2.45.	The HI DOT posts redacted letter rulings on its website along with tax memoranda and other policy guidance. However, the most recent letter ruling is from 2018. Administrative Appeals Office settlements are not published. Board of Taxation Review hearings are informal, and decisions are not published. Tax Appeal Court decisions are published online.	HI provides a sixty-day safe harbor for nonresident employees performing services in the State during the calendar year. Haw. Admin. Rules § 18-235-61-04(b); Hawaii Dept. of Taxation, Form HW-7, Exemption From Withholding on Nonresident Employee's Wages (Rev. 2018).

State	Independent tax dispute forum?	Pay-to-Play requirement?	Even-handed statutes of limitations?	Even-handed interest rates?	Number of days to protest an assessment	Corporate return due date and extensions	Reporting Federal corporate tax changes	Transparency in tax guidance and rulings	Other fairness issues
ID	No. The Board of Tax Appeals is within the Dept of Revenue and Taxation, but not subject to the supervision or control of the State Tax Commission (STC). Idaho Code Ann. §§ 63-3801 to 63-3814. Members of the Board are selected based on their knowledge of and experience in taxation. Idaho Code Ann. §§ 63-3802. However, sales/ use and corporate income tax controversies exceeding \$25,000 must be appealed to the district court of the appropriate county. Idaho Code Ann. § 63-3049. The district court will hear and determine the appeal de novo. Idaho Code Ann. § 63-3812.	Yes. A taxpayer must deposit 20% of the amount asserted or post security with the State Tax Commission prior to appeal to the Board of Tax Appeals or District Court. Idaho Code Ann. § 63-3049.	Equal. 3 years for both. Assessment – Idaho Code Ann. § 63-3068(a). Sales Tax: 63-3633(a). Refund – Idaho Code Ann. § 63-3072(b). Sales Tax: Idaho Code Ann. § 63-3626(b).	Equal. Federal mid-term rate plus 2%. Underpayment – Idaho Code Ann. § 63-3045(7)(c). Overpayment – Idaho Code Ann. §§ 63-3073, 63-3045(7)(c).	63 days after notice is mailed. Idaho Code Ann. § 63-3045(1)(a).	Original: Same as federal – Returns made on the basis of the calendar year must be filed on or before the 15th day of April following the close of the calendar year and returns made on the basis of a fiscal year must be filed on or before the 15th day of the fourth month following the close of the fiscal year. Idaho Code Ann. §§ 63-3032, 63-3085. Extended: 6 months. Idaho Code Ann. § 63-3033(a). Automatic Extension: Yes. No application needed.	Final determination is defined and is based on resolution of all appeals for a tax year. Idaho Code § 63-3068(f). Idaho Admin. Code r. 35.01.01.890. 120 days to report IRS changes. Idaho Code Ann. § 63-3069. Scope limited to IRS changes and assessment/ refund period is 1 year. ID Code § 63-3068. Estimated payments can be made; however, SOL unclear. No – state has not conformed to the new MITC model for reporting federal partnership adjustments.	The Idaho Tax Commission does not issue private letter rulings. Declaratory rulings, which require taxpayer identify disclosures, are not published. Idaho Admin. Code r. 35.02.01.110. Decisions of the Idaho Tax Commission are published on the Commission's website, with taxpayer information redacted. Ad Valorem decisions of the Board of Tax Appeals are published on the Board's website for 2016, 2017 and 2018.	Nonresident employees with compensation of \$1,000 or more for services performed in Idaho are subject to liability and withholding. Idaho Admin. Rules § 35.01.01.871.
IL	Yes. The Illinois Independent Tax Tribunal has original jurisdiction over most Dept of Revenue determinations where amounts in controversy exceed \$15,000. Jurisdiction does not extend to property tax assessments. An ALJ must have substantial knowledge of state tax laws. 35 ILCS 1010. As an executive agency, the Independent Tax Tribunal is unable to provide equitable relief and to invalidate laws or regulations, but it can prepare a record, including on such issues, for review and decision by an appellate court.	No. Prepayment or bond is not required for appeals to the Illinois Tax Tribunal. 35 ILCS 1010/1-45(c). Taxpayers have the option of paying the tax under a formal statutory protest and filing a complaint in Circuit Court within 30 days of the payment to enjoin transfer of the State payment to the State until the court makes a final disposition.	Equal. 3 years for both. Assessment – 35 ILCS 5/905(a)(1). Refunds – 35 ILCS 5/911(a)(1).	Equal. Federal underpayment rate, adjusted semi-annually. Underpayment – 35 ILCS 5/1003(a), 735/3-2. Overpayment – 35 ILCS 5/909(c), 735/3-2.	60 days after issuance. 35 ILCS 5/908(a).	Original: Same as federal. 35 ILCS 5/505. Extended: 6 months. 35 ILCS 5/505, 86 Ill. Admin. Code § 100.5020(b). Automatic Extension: Yes. Not required to file a form in order to obtain automatic extension. IL-1120 Instructions (Rev. Jan. 2019).	Final determination is not adequately defined to limit reporting based on exhaustion of all appeals for a tax year. 86 Ill. Admin. Code § 100.9200(a)(4). 120 days to report IRS changes. 35 ILCS 5/504(b). Unclear whether scope limited to IRS changes (per DOR auditors); assessment/refund periods are both 2 years. 35 ILCS 5/506, 5/905 & 5/911. Unknown if estimated payments can be made, likely a 1-year SOL. 35 ILCS 5/911. IL has not conformed to the new MITC model for reporting federal partnership adjustments.	The IL DOR issues binding Private Letter Rulings. The DOR also issues General Information Letters, which cannot be relied upon by either the taxpayer or the DOR. Redacted DOR letter rulings and General Information Letters are available online. Administrative hearing decisions are published online with taxpayer information redacted. The Tax Tribunal is required to index and publish its final decisions, with taxpayer ID numbers, and any trade secrets or other intellectual property redacted. 35 ILCS 1010/1-85.	For tax years ending on or after Dec. 31, 2020, a 30-working day threshold for withholding and return filing will apply for nonresidents. S.B. 1515, enacted Aug. 26, 2019. 35 ILCS 5/304; Illinois Dept. of Rev., Publication 130 (Jan. 2019). State statutes and AG's office allow abusive qui tam lawsuits for non-income taxes (e.g., sales and use taxes).

State	Independent tax dispute forum?	Pay-to-Play requirement?	Even-handed statutes of limitations?	Even-handed interest rates?	Number of days to protest an assessment	Corporate return due date and extensions	Reporting Federal corporate tax changes	Transparency in tax guidance and rulings	Other fairness issues
IN	Yes. Appeals from adverse findings of the Indiana Department of Revenue may be brought before the Indiana Tax Court and heard de novo. Ind. Code Ann. §§ 6-8.1-5-1, 6-8.1-9-1. The Tax Court judge is appointed from a panel of nominees put forth by a Judicial Nominating Commission. While tax expertise is not required [Ind. Code Ann. § 33-26-2-2], the current Tax Court judge had significant state and local tax experience prior to her appointment.	No. The Indiana Department of Revenue generally may not take action to collect the tax at issue while an appeal is pending in Tax Court. Ind. Code Ann. § 6-8.1-8-16.	Equal. 3 years for both. Assessment – Ind. Code Ann. § 6-8.1-5-2(a). Refund – Ind. Code Ann. § 6-8.1-9-1(a)(1).	Equal. Average state investment yield plus 2%. Underpayment – Ind. Code Ann. Overpayment – Ind. Code Ann. §§ 6-8.1-9-2(d), 6-8.1-10-1(c).	60 days from date notice is mailed. Ind. Code Ann. § 6-8.1-5-1(d).	Original: One month after federal – 15th day of 4th month following the close of the tax year; Or, for a corporation whose federal tax return is due on or after this date, the 15th day of the month following the due date of the federal tax return. Ind. Code Ann. § 6-3-4-3. Extended: Same period as the federal extension, plus 30 days. Ind. Code Ann. § 6-8.1-6-1(c)(1). Automatic Extension: Yes, with federal extension. Id.	- Final determination is defined but not clearly based on exhaustion of all appeals for a tax year. Ind. Code Ann. §§ 6-3-4-6(d), 6-5-5-6-6(d). - 180 days to report IRS changes. Ind. Code §§ 6-3-4-6(b) & 6-5-5-6-6(e). - Unclear whether scope limited to IRS changes and while taxpayer must file refund w/in 180 days of final determination, assessment is 180 days from date adjustment filed. Ind. Code §§ 6-3-4-6, 6-5-5-6-6 & 6-8.1-5-2. Estimated payments can be made; however, refund ability unclear. - IN has not conformed to the new MTC model for reporting federal partnership adjustments.	The IN DOR's Letters of Finding and Revenue Rulings are published with taxpayer information redacted in the Indiana Register; the online version of which may be keyword searched in the Register online. Since January 1, 2017, the DOR has published Memoranda of Decision and Orders Denying Refund under the same guidelines. The Indiana Tax Court makes its opinions available on the Court's website, listed chronologically.	Nonresident employees are subject to withholding on the first day of travel within the State. Ind. Code Ann. § 6-3-5-1; Information Bulletin #33, Withholding Requirements for Nonresidents Employees.
IA	No. Tax appeals are heard by an administrative law judge employed by the IA Dept of Inspections and Appeals. The ALJ is not required to have tax expertise. The Director of the Iowa Dept of Revenue may retain any case in order to serve as presiding officer of the hearing; however, most cases are referred to and heard by an ALJ. After the hearing, the ALJ issues a proposed decision subject to further review and modification by the Director. Iowa Admin. Code r. 701-7.17. The Director's Order becomes the final order and is subject to judicial review in Iowa district court. Iowa Code § 17A-19.	No. Prepayment or bond is not required for DOR appeals. Iowa Code § 422.28. For an appeal to District Court, the court may order the petitioner to file a bond only if cause is shown. Iowa Code § 422.29.	Equal. 3 years for both. Assessment – Iowa Code §§ 422.39, 422.25(1)(d), 423.37. Refund – Iowa Code §§ 422.73(1), 423.37, 423.47.	Equal. Prime rate plus 2%. Underpayment – Iowa Code §§ 422.39, 422.24, 421.7, 423.40(1). Overpayment – Iowa Code §§ 421.7, 422.28, 422.41, 422.39, 422.25(3), 421.60(2)(e). All Iowa taxes that result in a refund accrue interest from the first day of the second calendar month following the date of payment or the date the return was due to be filed, including any extensions, or the date it was actually filed, whichever is latest. – Iowa Code § 421.60(2)(e).	60 days from date of notice. Iowa Code §§ 422.28, 422.41; Iowa Admin. Code r. 701-55.5.	Original: Last day of the 4th month following the close of the taxable year. Iowa Code § 422.21. Extended: 6 months. Long Form IA 1120 instructions pg. 2. Automatic Extension: Yes. Id.	- Final determination is not adequately defined to limit reporting based on exhaustion of all appeals for a tax year. - 60 days to report IRS changes to avoid late payment penalty, see IA Code § 421.27(c). Otherwise, DOR has 6 months to assess tax based on date amended return filed. IA Code § 422.25. - Scope limited to IRS changes. Taxpayer must file refund w/180 days of final determination and assessment is 180 days from date adjustment filed. Iowa Code §§ 422.25(1), 422.39 & 422.73(1). Unclear if estimated payments can be made. Iowa Code § 422.73(1). - IA has not conformed to the new MTC model for reporting federal partnership adjustments.	Binding, written guidance is available through a Declaratory Order under IA Code § 17A.9 and IA Admin. Code r. 701-7.24. Post Declaratory Orders and policy letters are public records, and many are published on the DOR's website in the Tax Research Library, searchable and organized by tax type and year. These publications are generally unredacted because no provision for taxpayer confidentiality is in the Declaratory Order procedure. Administrative rulings are published on the DOR's website, searchable and organized by tax type. All such rulings are public records, but certain identifying information may be redacted under limited circumstances. Iowa Code § 17A.3.	The Legislature has passed retroactive legislation at least twice, including legislation enacted after the issue addressed was decided on the merits by a court. See <i>Ainley Kennels & Fabrication, Inc., v. City of Dubuque</i> (Ct. App. 2016) and <i>Zaber v. City of Dubuque</i> , 789 N.W.2d 634 (2010). Nonresident employees are subject to liability and withholding on the first day of travel within the State. Iowa Code § 422.16. However, a nonresident can file for exemption from withholding if paying estimated taxes, or if the taxpayer's Iowa income will be less than \$1,000.

State	Independent tax dispute forum?	Pay-to-Play requirement?	Even-handed statutes of limitations?	Even-handed interest rates?	Number of days to protest an assessment	Corporate return due date and extensions	Reporting Federal corporate tax changes	Transparency in tax guidance and rulings	Other fairness issues
KS	Yes. The Kansas Board of Tax Appeals (BOTA) is an independent executive branch agency. Kan. Stat. Ann. § 74-2433a. BOTA hears appeals on rulings by the directors of taxation and property valuation. Kan. Stat. Ann. § 74-2437. Tax expertise is required. Proceedings are de novo. Kan. Stat. Ann. § 74-2438. Taxpayers may appeal to the court of appeals. Kan. Stat. Ann. § 74-2426(c) (4)(A). Taxpayers may appeal to the district court for a trial de novo. Kan. Stat. Ann. § 74-2426(c)(4)(B).	The Board of Tax Appeals does not require prepayment or bond. Kan. Stat. Ann. § 74-2438a. A bond in the amount of 125% of the amount of taxes assessed is required to appeal an order of the BOTA to the court of appeals.	Equal. 3 years for both. Assessment – Kan. Stat. Ann. § 79-3230(a). Refunds – Kan. Stat. Ann. § 79-3230(c).	Equal. Federal underpayment rate plus 1%. Underpayment – Kan. Stat. Ann. §§ 79-3228(c), 79-2968. Overpayment – Kan. Stat. Ann. §§ 79-3210(e), 79-2968.	60 days after mailing to request an informal conference with the Kansas Department of Revenue. Kan. Stat. Ann. §§ 79-3226(a), 30 days to appeal final determination to BOTA. Kan. Stat. Ann. § 74-2438(c).	Original: Same as federal – 15th day following the close of the taxable year. Kan. Stat. Ann. § 79-3221. Form K-120 instructions. Extended: 6 months. Form K-120 instructions; Kan. Stat. Ann. § 79-3221(c); Kan. Admin. Regs. § 92-12-67. Automatic Extension: Yes. Id. Enclose federal extension. Form K-120 instructions (2018).	Final determination is not defined to limit reporting based on exhaustion of all appeals for a tax year. Kan. Stat. Ann. § 79-3230(f). 180 days to report IRS changes. Kan. Stat. Ann. § 79-3230(f). Scope limited to IRS changes and assessment/ refund periods both 180 days. Kan. Stat. 79-3230(f). Unclear if estimated payments can be made. KS has not conformed to the new MTC model for reporting federal partnership adjustments.	Kansas DOR Private Letter Rulings are redacted and published online chronologically and by tax type in the DOR's online Policy Information Library. The DOR may publish redacted final determinations issued by the Secretary or by the Secretary's designee. The Board of Tax Appeals (BOTA) issues monthly reports listing cases before it but does not have a searchable case database. The BOTA is required to publish a decision within 30 days after it is rendered. Kan. Stat. Ann. § 74-2433(d).	Nonresident employees are subject to liability and withholding on the first day of travel within the State. Kan. Stat. Ann. §§ 79-32.110(b) and 79-3296. KS participates in the Federal Treasury Offset Program's State Reciprocal Program (SRP) without ensuring effective or adequate safeguards.
KY	Yes. Effective 10/1/16, the KY Board of Tax Appeals was reorganized into the KY Claims Commission. Exec. Order 2016-576. The Commission consists of 3 members appointed by the Gov. and approved by the Senate. Ky. Rev. Stat. Ann. § 49.010. At least one member must have a taxation background. Ky. Rev. Stat. Ann. § 49.010. Hearings are held de novo. Ky. Rev. Stat. Ann. § 49.220. A final order of the commission may be appealed to the Franklin Circuit Court or to the Circuit Court of the county in which the aggrieved party resides or conducts his place of business. Ky. Rev. Stat. Ann. § 49.250.	No. Bond is not required for appeals to the KY Claims Commission. 103 Ky. Admin. Regs. 1.010. Full payment of the tax or a supersedeas bond is not required to appeal an order sustaining a tax assessment. Ky. Rev. Stat. Ann. § 49.250	Equal. For sales/use and income taxes, 4 years. Assessment – Ky. Rev. Stat. Ann. §§ 141.210(2), 139.620. Refunds – Ky. Rev. Stat. Ann. §§ 134.580(3), 141.235. However, statute is 2 years for constitutional challenges. Ky. Rev. Stat. Ann. §§ 134.580(7), 134.590.	Unequal. Underpayment – Prime rate plus 2%. Ky. Rev. Stat. Ann. § 131.183(2)(a)(2). Overpayment – Prime rate minus 2%. Ky. Rev. Stat. Ann. § 131.183(2)(b)(2).	60 days from date of notice. Ky. Rev. Stat. Ann. §§ 131.110(1); 103 Ky. Admin. Regs. Sec. 1.010.	Original: Same as federal – April 15, except returns made on the basis of a fiscal year shall be made by the 15th day of the fourth month following the close of the fiscal year. Ky. Rev. Stat. Ann. § 141.160(1). Extended: 7 months (one month after federal). Ky. Rev. Stat. Ann. § 141.170; Form 720 SL instructions. Automatic Extension: Yes. Attach a copy of the federal extension to the return when filed.	- Final determination is defined and is based on exhaustion of all appeals for a tax year. Ky. Rev. Stat. Ann. § 141.210(1)(b). - 180 days to report IRS changes. Ky. Rev. Stat. Ann. § 141.210(4). - Scope limited to IRS changes. Taxpayer must file refund w/180 days of final determination, but assessment is 180 days from date adjustment filed. KY Rev. Stat. §§ 141.210 & 141.235. Estimated payments can be made but refund ability is unclear. - KY does not conform to the new MTC model for reporting federal partnership adjustments. - TPs must notify DOR of federal audit within 30 days after beginning of the IRS audit. Ky. Rev. Stat. Ann. § 141.210.	The KY DOR may publish guidance in the form of either Technical Advice Memorandums, Revenue Procedures or Private Letter Rulings. KY-PP-19-03. Effective October 1, 2019, Private Letter Rulings cannot be made anonymously. Issued rulings are redacted and published online pursuant to Ky. Rev. Stat. Ann. § 131.190. The former Kentucky Board of Tax Appeals made its opinions available on its website, and all the new Kentucky Claims Commission determinations are published.	Nonresident employees are subject to liability and with-holding on the first day of travel within the state. Ky. Revised Stat. Chap. 141; 103 Ky. Admin. Regs. 18.010(2). KY participates in the federal Treasury Offset Program's State Reciprocal Program without ensuring effective or adequate safeguards. The Legislature has passed retroactive legislation several times, including legislation enacted after the issue was decided on the merits by a court. See, e.g., Miller v. Johnson Controls (2010); and King v. Campbell County (2006).

State	Independent tax dispute forum?	Pay-to-Play requirement?	Even-handed statutes of limitations?	Even-handed interest rates?	Number of days to protest an assessment	Corporate return due date and extensions	Reporting Federal corporate tax changes	Transparency in tax guidance and rulings	Other fairness issues
LA	The Louisiana Board of Tax Appeals (the "BTA") is an independent appeals forum to handle tax disputes. La. Rev. Stat. Ann. §§ 47:1401 to 1486. The BTA is now available for local tax disputes. La. Rev. Stat. Ann. § 47:1401. However, if the Department (or local collector) chooses not to issue a formal assessment and instead file suit, and instead file suit, bypassing the Board of Tax Appeals, payment is not required unless the Department prevails, or if the taxpayer wishes to remove the suit to the BTA. See, e.g., La. Rev. Stat. Ann. §§ 47:1431, 1565. In all cases, subsequent appeals require posting of a bond. La. Rev. Stat. Ann. § 47:1434.	No prepayment or bond is required to appeal to the BTA, which now includes local tax appeals. While the Department (or local collector) may choose not to issue a formal assessment and instead file suit, bypassing the Board of Tax Appeals, payment is not required unless the Department prevails, or if the taxpayer wishes to remove the suit to the BTA. See, e.g., La. Rev. Stat. Ann. §§ 47:1431, 1565. In all cases, subsequent appeals require posting of a bond. La. Rev. Stat. Ann. § 47:1434.	Equal. 3 years for both. Assessments – La. Const. art. VII, § 16; La. Rev. Stat. Ann. §§ 47:1579 & 1581. Refunds–La. Rev. Stat. Ann. § 47:1623.	Unequal. Underpayment– Effective Jan. 1, 2019, through Dec. 31, 2019, interest charged at annual rate of 9%. La. Rev. Stat. Ann. § 47:1601 (A)(2)(g)(v). Revenue Information Bulletin No. 19-001, Jan. 19, 2019. Overpayment–6% effective Jan. 1, 2019 through Dec. 31, 2019. La. Rev. Stat. Ann. § 47:1624 (A) La. Rev. Stat. Ann. § 13:4202. Revenue Information Bulletin No. 19-002 (Jan. 2019).	60 calendar days from the date of the notice to either pay the amount of the assessment or to appeal to the Board of Tax Appeals for a redetermination of the assessment. La. Rev. Stat. Ann. § 47:1565.	Original: One month after federal— calendar year returns must be filed on or before the 15th day of the calendar year. Fiscal year returns must be filed on or before the 15th day of the fifth month following the close of the fiscal year. La. Rev. Stat. Ann. § 47:287.614. Extended: Not to exceed 7 months from the original return date. La. Rev. Stat. Ann. § 47:287.614. Automatic Extension: No. Taxpayer must apply.	Final determination is not defined in state law and is not clear reporting is based on exhaustion of all appeals for a tax year. La. Rev. Stat. Ann. § 47:287.614(C). 180 days to report IRS changes. La. Rev. Stat. § 47:287.614(C). Scope not limited to IRS changes (federal waiver allows DOR to make other changes); however, assessment/refund periods are both 1 year. La. Rev. Stat. §§ 47:1580 & 47:1623. No specific authority for estimated payments. LA has not conformed to the new MTC model for reporting federal partnership adjustments.	The LA DOR will issue Private Letter Rulings to requesting taxpayers. While some rulings are available online with taxpayer information redacted for tax years 2001-2010, no redacted rulings have been published by the DOR since 2010. LAC 61:III(C)(2)(a). The Board of Tax Appeals (BTA) publishes opinions on its website, which constitute "a small fraction of the very large number of Orders and Judgments rendered." The BTA also states that the decision to publish is driven by requests from the parties, not on the relative importance of decisions, orders, or judgments. Local taxing authorities are authorized to hire and pay contract auditors on a contingent fee basis.	Nonresident employees who work in Maine for more than 12 days and earn more than \$3,000 during the year are subject to liability and withholding. Me. Rev. Stat. Ann. 36 §5142 (8-B); Maine Rules 803.04, C.1, 806.10.A; ME Revenue Services has stopped regular hearings or informal conferences on reconsideration petitions and typically denies taxpayers' petitions without explanation. Most tax disputes must be appealed to the Superior Court or the Maine Board of Tax Appeals without possibility of an early informal admin. resolution.
ME	Yes, The Maine Board of Tax Appeals is an independent board within the Dept of Administrative and Financial Services. The Board consists of three members, appointed by the Governor and confirmed by the Legislature for three-year terms. Tax expertise is required of Board members, and the Board's decisions are reviewed de novo by the Superior Court. 36 Me. Rev. Stat. Ann. § 151-D.	No. Prepayment or bond is not required for appeals to the Board of Tax Appeals or to Superior Court. 36 Me. Rev. Stat. Ann. § 152.	Equal. 3 years for both. Assessment – 36 Me. Rev. Stat. Ann. § 141(1). Refund – 36 Me. Rev. Stat. Ann. § 5278(1) (for income tax). 36 Me. Rev. Stat. Ann. § 2011 (sales/use tax); 36 Me. Rev. Stat. Ann. § 144 (other taxes).	Equal. Prime rate plus 1%. Underpayment – 36 Me. Rev. Stat. Ann. § 186. Overpayment – 36 Me. Rev. Stat. Ann. §§ 2011, 5279(1). However, interest on income tax refunds begins from date refund filed, with no interest if paid within 60 days of filing. 36 Me. Rev. Stat. Ann. § 5279(4).	60 days after receipt of notice of assessment or determination. 36 Me. Rev. Stat. Ann. § 151(1).	Original: Same day as federal return. 36 Me. Rev. Stat. Ann. § 5227. Extended: Same as federal extension. (If a taxpayer is unable to file by the original due date of the return, Maine allows an automatic six-month extension of time to file). 36 Me. Rev. Stat. Ann. § 5231 (1-A). Automatic Extension: Yes. No application is required. id.	Final determination not based on exhaustion of all appeals for a tax year. 36 Me. Rev. Stat. Ann. § 5227-A(2)(A)-(G). 180 days to report IRS changes. 36 Me. Rev. Stat. § 5227-A(2). Scope not limited to IRS changes; assessment/refund periods are both 3 years. 36 Me. Rev. Stat. § 5278(4). Estimated payments allowed, but refund request if no IRS adjustment is limited to 3 years from payment. 36 Me. Rev. Stat. § 5278. Maine does not conform to MTC model for reporting federal partnership adjustments. 36 M.R.S. § 5195.	Maine Revenue Services will issue non-binding advisory rulings to taxpayers pursuant to Me. Rev. Serv. Rule 110. Justifiable reliance upon an advisory ruling shall be considered in mitigation of any penalty sought to be assessed. Advisory rulings are not published, but they may be obtained in redacted form through a FOIA request. Maine Board of Tax Appeals at its discretion publicly releases redacted rulings on its website. As a matter of policy, it does not publicly release rulings that have been appealed, unless affirmed on appeal.	Nonresident employees who work in Maine for more than 12 days and earn more than \$3,000 during the year are subject to liability and withholding. Me. Rev. Stat. Ann. 36 §5142 (8-B); Maine Rules 803.04, C.1, 806.10.A; ME Revenue Services has stopped regular hearings or informal conferences on reconsideration petitions and typically denies taxpayers' petitions without explanation. Most tax disputes must be appealed to the Superior Court or the Maine Board of Tax Appeals without possibility of an early informal admin. resolution.

State	Independent tax dispute forum?	Pay-to-Play requirement?	Even-handed statutes of limitations?	Even-handed interest rates?	Number of days to protest an assessment	Corporate return due date and extensions	Reporting Federal corporate tax changes	Transparency in tax guidance and rulings	Other fairness issues
MD	The MD Tax Court is an independent administrative unit of state government. Md. Code Ann., Tax-Gen. § 3-102. The Tax Court is dedicated to handling tax disputes; however, tax experience is not required by statute. Md. Code Ann., Tax-Gen. § 3-106. The Tax Court hears cases de novo. Md. Code Ann., Tax-Gen. Sec. 13-523. Appeals of Tax Court decisions are heard by the circuit court. Md. Code Ann., Tax-Gen. § 13-532(a)(2).	Prepayment or bond is not required for appeals to the Tax Court. Md. Code Ann., Tax-Gen. § 13-510. However, when an order of the Tax Court is subject to judicial review, that order is enforceable unless the reviewing court grants a stay upon such condition, security or bond as it deems proper. Md. Code Ann., Tax-Gen. § 13-532(b).	Equal. For income tax and estate tax: 3 years. Assessment – Md. Code Ann., Tax-Gen. § 13-1101(a). Refunds – Md. Code Ann., Tax-Gen. §§ 13-903, 13-1104(a). For sales and use tax: 4 years. Action to recover – Md. Code Ann., Tax-Gen. § 13-1102(a). Refund – Md. Code Ann., Tax-Gen. § 13-1104(g).	Rates of interest on assessments (tax due) and refunds (tax overpayments) are the same. Annual rate-greater of 1% (for 2019) or average prime rate plus 3%. Md. Code Ann., Tax-Gen. § 13-604(b). The Comptroller has taken the position that interest will not be paid on a refund claim if based on "an error or mistake of the claimant not attributable to the State." Administrative Release No. 14, revised Aug. 2012.	30 days after date on which a notice of assessment is mailed. Md. Code Ann., Tax-Gen. § 13-508(a).	Original: Same as federal – on or before the April 15 that follows that taxable year; or if income tax is computed for a fiscal year, on or before the 15th day of the 4th month after the end of that year. Md. Code Ann., Tax-Gen. § 10-821(a). Extended: 7 months (one month after federal), Md. Code Ann., Tax-Gen. § 10-823(2). Automatic Extension: No. Taxpayer must apply using Form 500E. Id.	Final determination is not defined in state law and not clear reporting is based on exhaustion of all appeals for a tax year. Md. Code Ann. Tax-Gen. § 13-409. 90 days to report IRS changes. Md. Code Ann., Tax-Gen. § 13-409. Unclear if scope limited to IRS changes; however, assessments/refund period are both 1 year. MD Reg. Code § 03-04.03.04(B)(3) & MD Tax-Gen. § 13-1101(C). No specific authority for estimated payments. MD has not conformed to the new MTC model for reporting federal partnership adjustments.	The MD Comptroller has not historically issued binding letter rulings, instead issuing (but not publishing) nonbinding letter rulings. However, 2016 S.B. 843 requires the Comptroller to develop regulations for issuing private letter rulings, and the Comptroller's website has a placeholder for publishing those letter rulings. A small number of Maryland Tax Court decisions are available online for tax years 1999-2019 (e.g., 3 decisions each for 2011 and 2012, 1 for 2013, 1 for 2014, 12 for 2015, 4 for 2016, 8 for 2017, 5 for 2018, and 4 for 2019).	Nonresident employees are subject to liability and withholding on first day of travel within the State. Md. Code Ann. § 10-906; Md. Code Ann. § 10-907. MD participates in the federal Treasury Offset Program's State Reciprocal Program without ensuring effective or adequate safeguards. The MD legislature passed retroactive legislation to reduce interest rates for taxpayer refund claims arising from the U.S. Supreme Court's decision in <i>Comptroller of the Treasury v. Wynne</i> . See Budget Reconciliation and Financing Act of 2014.
MA	Yes. The Appellate Tax Board is in the executive office of administration and finance. The Board is dedicated to handling tax disputes. Members are appointed by the Gov. with advice and consent of executive council. Tax experience not required by statute, but customary for appointees to be well-versed in either MA property tax principles or in other areas of MA tax law. Mass. Gen. Laws Ann. ch. 58A § 1. Appeals can be made to the Appeals Court, but the record is established at the Board. Mass. Gen. Laws Ann. ch. 58A § 13.	Partial. Taxpayers are not required to prepay the amount of tax in dispute for appeals at the Appellate Tax Board. However, the stay on collection only applies to subsequent appeals (to the Appeals Court or the Supreme Judicial Court) if the taxpayer prevailed at the Appellate Tax Board. Mass. Gen. Laws Ann. ch. 62C, Sec. 32(e).	Equal. 3 years for both. Assessment – Mass. Gen. Laws Ann. ch. 62C, § 26(b). Refunds – Mass. Gen. Laws Ann. ch. 62C, § 36.	Unequal. Underpayment – Federal short-term rate plus 4% compounded daily. Mass. Gen. Laws Ann. ch. 62C, § 32. Overpayment – Federal short-term rate plus 2% simple interest. Mass. Gen. Laws Ann. ch. 62C, § 40.	60 days after date of notice of decision. Mass. Gen. Laws Ann. ch. 62C, § 39. taxable year. Mass. Gen. Laws Ann. ch. 62C, § 11; Form 355 instructions. Extended: Default 6 months. Automatic 7-month extension for corporate excise combined filers and 6-months for other corporate excise taxpayers. See TIR 15-15. Mass. Gen. Laws Ann. ch. 62C, § 19; Form 355 instructions. Automatic Extension: Yes. See instructions, Form 355-7004, Corporate Extension Payment Worksheet.	Final determination is defined but is not based on exhaustion of all appeals for a tax year. 830 CMR 62C.30.1. 3 months to report IRS changes (c corps), Mass. Gen. Laws Ann. ch. 62C, § 30. Scope limited to IRS changes, and generally 1-year assessment/refund period (2 years w/out filing report). 830 CMR 62C.30.1. No specific authority for estimated payments, but appears to be allowed with no clear SOL. MA has not conformed to the new MTC model for reporting federal partnership adjustments.	The MA DOR publishes redacted letter rulings to its website, along with other guidance (Regulations, Technical Information Releases, Directives and Administrative Procedures). A taxpayer may rely on a Letter Ruling issued to that taxpayer unless and until the Letter Ruling is revoked, modified, or superseded. 830 CMR 62C.3.1(6). Decisions before the DOR's Office of Appeals are not published. Appellate Tax Board rulings are published for formal appeals when requested by the parties.	Nonresident employees are subject to withholding on the first day of travel within the state. Mass. Gen. L. Chapter 62B § 2; Mass. Regs. Code § 62.5A.1.	

State	Independent tax dispute forum?	Pay-to-Play requirement?	Even-handed statutes of limitations?	Even-handed interest rates?	Number of days to protest an assessment	Corporate return due date and extensions	Reporting Federal corporate tax changes	Transparency in tax guidance and rulings	Other fairness issues
MI	Yes. The Michigan Tax Tribunal is a quasi-judicial agency housed in Dept of Licensing & Regulatory Affairs. Mich. Comp. Laws Ann. § 205.721. Tribunal members must have experience in state or local tax matters. Mich. Comp. Laws Ann. § 205.721. All Ct of Claims tax-related suits (except property taxes) constitute the "Tax Docket" assigned to the chief judge or other designated judge. Admin Order 2018-02 (2018). Decisions of the Tax Tribunal and Court of Claims may be appealed to the Court of Appeals. Mich. Comp. Laws Ann. §§ 205.753, 600.6446.	No. Prepayment of the contested amount is not required to come before the Tax Tribunal, the Court of Claims, or for subsequent appeals to the Court of Appeals or Michigan Supreme Court. Mich. Comp. Laws Ann. § 205.22. Public Act 79 of 2015 removed the prepayment requirement for taxpayers wishing to proceed to the Court of Claims for resolution of their tax disputes.	Generally equal. 4 years for both. Assessment – Mich. Comp. Laws Ann. § 205.27a (2). Refunds – Mich. Comp. Laws Ann. §§ 205.30(2), 205.27a (2). However, the statute is 90 days for refund claims based on the validity of a tax law or on the laws or constitution of the United States or state constitution. Mich. Comp. Laws Ann. § 205.27a(7).	Equal. Prime rate plus 1%. Underpayments – Mich. Comp. Laws Ann. § 205.23(2). Overpayments – Mich. Comp. Laws Ann. §§ 205.30(3), 205.23(2). However, interest does not accrue until 45 days after refund claim is filed. Mich. Comp. Laws Ann. § 205.30(3).	60 days after receipt to seek informal hearing at DOR on notice of intent to assess. Mich. Comp. Laws Ann. § 205.21(2)(c). 60 days to appeal assessment to Michigan Tax Tribunal; 90 days to appeal to Court of Claims. Mich. Comp. Laws Ann. § 205.22(1).	Original: Same as federal – last day of 4th month following close of taxable year. Mich. Comp. Laws Ann. § 208.1505(1). Extended: 8 months (two months after federal). Mich. Comp. Laws Ann. § 208.1505(3), (4). Automatic Extension: No. Taxpayer must file tentative return and copy of federal extension request by original due date. Id.	Final determination is not defined in state law and it is not clear reporting is based on exhaustion of all appeals for a tax year. Mich. Comp. Laws Ann. § 206.687. 120 days to report IRS changes. Mich. Comp. Laws Ann. § 206.687(2). Scope limited to IRS changes and assessment/refund periods are both 1 year. MCL 205.27a(3)-(4). Estimated payments allowed, but unclear SOL. MCL 205.21(5). MI has not conformed to the new MTC model for reporting federal partnership adjustments.	The MI DOT issues Technical Advice Letters and Letter Rulings. A Technical Advice Letter may be relied upon only by requesting taxpayer. A Letter Ruling is formal correspondence upon which all taxpayers may rely. Mich. Comp. Laws Ann. § 205.6a. Redacted Letter Rulings and redacted Technical Advice Letters by the Tax Policy Division of the Bureau of Tax Policy are published on the DOT's website. Decisions from DOT's informal conference process in its Hearings Division are not publicly released. Tax Tribunal decisions are published online. Ct of Claims opinions are not published but are a matter of public record.	Nonresident employees are subject to liability and withholding on the first day of travel within the State. Mich. Rule 206.20. The MI Legislature has passed retro-active legislation expressly intended to reverse state high court decisions. See Gillette v. Dep't of Treasury (2015); GMC v. Dep't of Treasury (2010); GMAC LLC v. Dep't of Treasury (2010); Ford Motor Credit v. Dep't of Treasury (2011).
MN	Yes. The Tax Court is an independent agency of the executive branch. The Tax Court is a court of record. Tax expertise is required. Minn. Stat. Ann. § 271.01. A review of any final order may be had upon certiorari by the Supreme Court. Minn. Stat. Ann. § 271.10.	Taxpayers are required to pay only the uncontested portion of the tax at the time of appeal. Minn. Stat. Ann. § 271.09.	Equal. 3.5 years for both. Assessment – Minn. Stat. Ann. § 289A.38, Subd. 1. Refund – Minn. Stat. Ann. § 289A.40, Subd. 1.	Equal. Prime rate rounded to the nearest full percent. Underpayment – Minn. Stat. Ann. §§ 289A.55, 270C.40. Overpayment – Minn. Stat. Ann. §§ 289A.56, 270C.405.	60 days after the notice date. Minn. Stat. Ann. § 270C.35, Subd. 4.	Original: Due on federal filing date. Minn. Stat. Ann. § 289A.18, Subd. 1. Extended: 7 months (1 mo. after federal). Minn. Stat. Ann. § 289A.19, Subd. 2. Automatic Extension: Yes, no application is required. If the IRS grants an extension to file the federal return that is longer than Minnesota's seven-month extension, the state filing due date is extended to the federal due date.	- Final determination not defined in state law and not clear reporting is based on exhaustion of all appeals for a tax year. Minn. Stat. Ann. § 289A.38. - 180 days to report IRS changes. Minn. Stat. Ann. § 289A.38, Subd. 7. - Absent field audit for tax year of issue, scope not limited to IRS changes. Minn. Stat. § 289A.38, Subd. 9. Unclear if assessment/return periods are the same (in dispute); assessment is 1 year. Id. No specific authority for estimated payments, but may be allowed, no clear SOL. - Minnesota has not conformed to the new MTC model for reporting federal partnership adjustments.	The MN DOR does not have an official letter ruling program. The DOR may issue interpretive revenue notices, which are published. Revenue notices have no precedential value but may be relied upon by taxpayers until revoked or modified. Minn. Stat. § 270C.07. Tax Court opinions are public and published to the Tax Court's website. Decisions must be searched (are not published in chronological order).	Nonresident employees who earn in-state wages greater than or equal to the minimum income requirement for filing state income tax return are subject to liability and withholding. Minn. Stat. § 290.92. MN participates in the federal Treasury Offset Program's State Reciprocal Program without ensuring effective or adequate safeguards. The DOR has publicly indicated it is not bound by MN Tax Court opinions. If a taxpayer follows the Court's statutory interpretation, the DOR assesses penalties if it disagrees with the opinion even if such disagreement was not made public.

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MS	Yes. The Board of Tax Appeals (BTA) is an independent agency whose members "shall possess a special knowledge of taxation and revenue in the State." Miss. Code Ann. §27-4-1. Appeals from the Board are heard by the Chancery Court. Miss. Code Ann. §27-77-7.	No. Prepayment or bond is not required for appeals to the Board of Tax Appeals. Unless otherwise ordered by the chancery court upon motion by the agency, no taxpayer appealing an order of the Board of Tax Appeals is required to post security or a bond, or otherwise pay any contested taxes, interest, penalties or other amounts. Miss. Code Ann. §27-77-7(3).	Generally equal. 3 years for both. However, if an examination has commenced, an assessment may be made within one additional year. Claims for refund must be made within three years from the due date, or 3 years from the extended filing date. Assessment – Miss. Code Ann. § 27-7-49(1). Refund – Miss. Code Ann. §§ 27-7-49(4), 27-7-313.	Equal. 0.7% after Jan. 1, 2017, declining to 0.5% after Jan. 1, 2019. Miss. Code Ann. § 27-7-51; 27-7-315(2). Underpayments – Interest runs from due date of the return for the year the refund is claimed. Miss. Code Ann. § 27-7-51(2). Overpayments – Interest on refunds runs 90 days after later of: 1) due date of the return, 2) filing date of the return, 3) the date a claim for refund is filed, or 4) date the DOR, the BTA, or court determines a refund is due. Miss. Code Ann. §27-7-315(2).	60 days from the date written notice is mailed or delivered to the taxpayer. Miss. Code Ann. § 27-77-5(1).	Original: Filing date is the same as the date provided for filing the corresponding federal return. Miss. Code Ann. § 27-7-41. Extended: 6 months. MS follows federal return filing and extended due dates. Miss. Code Ann. § 27-7-50 and Form 83-100 instructions p. 4. Automatic Extension: Yes. If no tax liability on due date, Commissioner will automatically recognize extension of time authorized and granted by IRS for filing of annual income tax returns. Miss. Admin. Code 35.111.1(101). If tax liability exists, must file Form 83-180 for payment.	Final determination is not defined in state law and it is not clear reporting is based on exhaustion of all appeals for a tax year. Miss. Code Ann. § 27-7-49. 30 days to report IRS changes. Miss. Code Ann. § 27-7-51(54). Scope limited to IRS Changes and assessment/ refund periods are both 3 years. Miss. Code § 27-7-49. No specific authority for estimated payments, but appears to be allowed with no clear SOL. MS has not conformed to the new MTC model for reporting federal partnership adjustments.	The MS DOR issues binding, written guidance to taxpayers in the form of letter rulings but does not publish them or make them available publicly. It also issues declaratory opinions that are through Public Records Act requests, but these are rarely sought or issued. Miss. Admin. Code § 35.101(108). The DOR does not publish decisions of its Board of Review, and Board of Tax Appeals decisions are not published (although they become part of the public record if judicial review is sought).	Nonresident employees are subject to withholding on the first day of travel within the State. Miss. Code Ann. §§ 27-7-5(3), 27-7-305(1); Miss. Admin. Code § 35.111.1.09. 101.
MO	Yes. The Administrative Hearing Commission is an independent agency assigned to the Office of Administration. Commissioners are not required to have tax expertise (and generally do not at appointment) and hear all types of executive agency appeals. Mo. Ann. Stat. § 621.015. Appeals of the Commission's tax decisions usually go directly to the Supreme Court of Missouri. Missouri Constitution, art. v, §3.	No. Prepayment or bond is not required for income tax and sales/use tax cases. Mo. Ann. Stat. § 621.050. In order to continue to appeal a property tax case, taxpayers must pay all taxes assessed, protesting only the disputed amount by the December 31st deadline. The protested disputed amount will be held in escrow until the property tax appeal is resolved. Mo. Ann. Stat. §§ 139.031(1) – (4).	Generally, equal. For income tax, 3 years from when the return is filed for DOR to assess and for taxpayer to claim a refund. For a sales/use tax refund, duplicate copies of a claim for refund must be filed within 10 years from date of overpayment. Mo. Ann. Stat. § 144.190. Assessment – Mo. Ann. Stat. §§ 143.71(1), 144.220(3). Refund – Mo. Ann. Stat. §§ 143.801(1), 144.190(2).	Unequal. Underpayment – Adjusted prime rate charged by banks. Mo. Ann. Stat. §§ 143.621; 143.631.1. If a protest is filed and the DOR issues a final decision adverse to the taxpayer, the taxpayer has 30 days from date of mailing to appeal the final decision to the Administrative Hearing Commission. Mo. Ann. Stat. § 143.651. Overpayment – Annualized average rate on funds invested by Treasurer's Office. Mo. Ann. Stat. §§ 32.065, 32.069, 32.068(2). For business taxes, no interest if refund is issued within 120 days of latest of: (1) the last day for filing a return or refund claim; (2) filing date of return, payment, or claim; or (3) date of filing with supporting documentation to support claim. Mo. Ann. Stat. § 32.069(1).	Income Tax: 60 days after mailing date to protest a notice of deficiency. Mo. Ann. Stat. §§ 143.621; 143.631.1. If a protest is filed and the DOR issues a final decision adverse to the taxpayer, the taxpayer has 30 days from date of mailing to appeal the final decision to the Administrative Hearing Commission. Mo. Ann. Stat. § 143.651. Automatic Extension: Yes. Submit a copy of the approved federal extension with the return.	Original: Same as federal – 15th day of 4th month following close of taxable year. Mo. Ann. Stat. § 143.511. Extended: 6 months. Form MO-1120 instructions; Mo. Ann. Stat. § 143.551(2). Automatic Extension: Yes. Submit a copy of the approved federal extension with the return.	Final determination is clearly require exhaustion of all appeals for a tax year. 12 CSR 10-2.105(3). 90 days to report IRS changes. Mo. Ann. Stat. § 143.601 and 12 CSR 10-2.105(2). Scope limited to IRS changes and assessment/ refund period generally 1 year (refund extra 90 days). 12 CSR 10-2.105(6). No clear authority for estimated payments. Missouri has not conformed to the new MTC model for reporting federal partnership adjustments.	The MO DOR publishes redacted versions of letter rulings and maintains an online, searchable database with rulings dating to 2013 [private letter rulings expire after 3 years and may not be relied upon by other taxpayers]. Mo. Rev. Stat. § 536.021(10); Mo. Code Regs. 12 § 10-1.020. Administrative Hearing Commission decisions are published on the Commission's website, along with filings submitted in connection with the appeal.	Nonresident employees are subject to liability and withholding on first day of travel in the State. Mo. Rev. Stat. § 143.041; Mo. Code Regs. 12 § 10-2.015(9). New issues to support claims for refund only may not be raised at the Administrative Hearing Commission. Constitutional issues must be raised at the Commission level, even though Commission may not decide those issues.

State	Independent tax dispute forum?	Pay-to-Play requirement?	Even-handed statutes of limitations?	Even-handed interest rates?	Number of days to protest an assessment	Corporate return due date and extensions	Reporting Federal corporate tax changes	Transparency in tax guidance and rulings	Other fairness issues
MT	Yes. The State Tax Appeal Board is an independent agency. Mont. Code Ann. §§ 15-2-101 to 15-2-306. All members must possess knowledge and skills in the subject of taxation. Mont. Code Ann. § 15-2-102. Taxpayers may appeal decisions of the Board to the District Court. Mont. Code Ann. § 15-2-303. The record for appeal is established at the State Tax Appeal Board, but the District Court may permit additional evidence for good cause shown. Mont. Code Ann. §§ 15-2-303; 2-4-704(1).	No. Prepayment or bond is not required to appeal to the State Tax Appeal Board or to appeal the Board's decision to the District Court. Mont. Code Ann. §§ 2-4-702; 15-2-101.	Generally equal. 3 years from original due date for refunds. 3 years from later date of original due date or date filed for assessments. Assessment – Mont. Code Ann. §§ 15-31-509(1), 15-30-2606. Refund – Mont. Code Ann. §§ 15-31-509(2), 15-30-2609.	Equal. Underpayment-For all tax types except Individual Income, beginning July 1, 2019, the interest rate is 3 points above prime on the last business day of 3d quarter of preceding year. Mont. Code Ann. §§ 15-31-503, 15-1-216(7)(a)(ii)(B). Overpayment – Interest allowed at same rate charged for unpaid or delinquent taxes. Mont. Code Ann. §§ 15-1-216(12).	30 days following date of notice for most tax types. ARM 42.2.510. Mont. Code Ann. § 15-2-302(3).	Original: One month after federal – the due date for calendar-year taxpayers is May 15. The due date for fiscal-year taxpayers is the 15th day of the fifth month after the close of the taxable year. Mont. Code Ann. § 15-31-111(2); CIT Booklet. Extended: 6 months. Mont. Code Ann. § 15-31-111(3); CIT Booklet. Automatic Extension: Yes. No application is required. CIT Booklet.	- Final determination not defined in state law and not clear reporting based on exhaustion of appeals for tax year. Mont. Code Ann. 15-31-506. - 90 days to report IRS changes. Mont. Code Ann. § 15-31-506. - Scope not limited to IRS changes and assessment/refund periods are not equal: 1 year to assess (3 years if filed late). Refund must be filed prior to federal waiver expiration. Mont. Code §§ 15-31-509(1)(b) & 15-31-506. No specific authority for estimated payments, but allowed informally with no clear SOL. MT has not conformed to the new MTC model for reporting federal partnership adjustments.	The MT DOR does not provide private letter rulings; declaratory rulings are available but generally not sought because the DOR is not required to grant them and due to concerns regarding disclosure of confidential taxpayer information. Mont. Code Ann. § 2-4-501; ARM 42.2.102-106. A select number of State Tax Appeal Board decisions are published online, classified by tax type.	Nonresident employees are subject to liability and withholding on the first day of travel within the State. Mont. Dept. of Rev., Withholding Tax Guide with Montana Withholding Tax Tables (Rev. Jan. 2019); Mont. Code Ann. § 15-30-2502; Mont. Admin. Rule § 42.17.111.
NE	No. Taxpayers may file a written protest to a proposed assessment and refund claim with the Tax Commissioner. Neb. Rev. Stat. §§ 77-2708(2)(b), 77-2778. Final actions of the Tax Commissioner may be appealed in accordance with the Administrative Procedure Act to the district court for Lancaster County. Neb. Rev. Stat. § 77-27.127.	No. Tax payment is not required to protest an assessment. Neb. Rev. Stat. §§ 77-27.127; 84-917. The Tax Commissioner may not commence collection during appeals. See Reg. 36-004.01, Demand for Payment.	Equal. Generally, 3 years after filing of return for both. Assessment – Neb. Rev. Stat. §§ 77-2786(1), 77-2709(5)(c). Refund – Neb. Rev. Stat. §§ 77-2793(1), 77-2708(2)(b).	Equal. Federal rate plus 3%. Underpayment – Neb. Rev. Stat. §§ 77-2788(1), 77-2709(3), 45-104.02(2). Overpayment – Neb. Rev. Stat. §§ 77-2794(1), 45-104.02(2).	60 days after mailing. Neb. Rev. Stat. §§ 77-2709, 77-2778.	Original: Same as the federal return. Form 1120N instructions [2018]; Neb. Rev. Stat. § 77-2788. Extension: Automatic extension same as granted by the IRS. Attach a copy of a timely-filed Federal Form 7004, to return when filed. If extension beyond the federal extension is needed, file Nebraska Form 7004N on or before the date the federal extension expires. An extension of time cannot exceed seven months after the original due date of the return. Form 1120N instructions [2018]; Neb. Rev. Stat. § 77-2770. Automatic Extension: Yes, id.	Final determination is defined but it does not clearly require exhaustion of all appeals for a tax year. Neb. Admin. R. & Regs. 24-046.04. 60 days to report IRS changes. Neb. Rev. Stat. § 77-2775(2). Scope limited to IRS changes and general 2-year SOL for assessment/refund. Neb. Rev. Stat. §§ 77-2786(5) & 77-2775. Allows estimated payments; however, refund request if no IRS adjustment is unclear. Neb. Rev. Stat. § 77-2791. NE has not conformed to the new MTC model for reporting federal partnership adjustments.	A limited number of General Information Letters are available on the NE DOR's website with taxpayer-specific information redacted. Revenue Rulings, which are DOR-initiated responses applicable to all taxpayers, are also available on the DOR's website. Revenue Rulings do not contain confidential taxpayer information. Both are binding on the DOR until amended. Revenue Ruling 99-14-1. Administrative decisions of the Tax Commissioner are not published.	Nonresident employees are subject to liability and withholding on first day of travel within the State. Neb. Admin. Code § 21-001.

State	Independent tax dispute forum?	Pay-to-Play requirement?	Even-handed statutes of limitations?	Even-handed interest rates?	Number of days to protest an assessment	Corporate return due date and extensions	Reporting Federal corporate tax changes	Transparency in tax guidance and rulings	Other fairness issues
NV	No. Disputes are generally first heard by an ALJ employed by the Nevada Dept of Taxation and housed in the same office space as other Department of Taxation personnel. ALJ decisions can be appealed to the NV Tax Commission, an eight-member body appointed by the Governor. The Tax Commission is limited to the record established before the ALJ, with limited exceptions.	Taxpayers must pay the amount of determination or enter a payment agreement before appealing the Nevada Tax Commission's decision to District Court. Nev. Rev. Stat. § 360.395.	Equal. 3 years for both. Assessment – Nev. Rev. Stat. § 360.355. Refund – Nev. Rev. Stat. §§ 372.635, 374.640.	Unequal. Underpayment – 0.75% per month. Nev. Rev. Stat. §§ 360.295, 360.417. Overpayment – 0.25% per month. Nev. Rev. Stat. § 360.2937.	45 days after service of notice of determination to petition for a redetermination. Nev. Rev. Stat. § 360.360(1).	N/A	N/A	Taxpayers may submit a written request for an advisory opinion, which constitutes written guidance. The NV DOJ does not release advisory opinions in redacted form or otherwise. Nev. Admin. Code 360.190. To obtain such opinions requires a formal public records request and the appropriate redactions. The DOJ also publishes Technical Bulletins. While not binding legal authority, the DOT routinely cites to them as precedent in binding cases, and the ALJ and the Tax Commission allow the practice. Neither the ALJ nor the Tax Commission publish rulings.	For Commerce Tax, exempt taxpayers and taxpayers under the \$4,000,000 liability threshold are required to provide very detailed information (this is the bulk of taxpayers filing the Commerce Tax return). In addition, the Commerce Tax reporting period for all tax-payers is the state fiscal year (July 1 through June 31) which does not conform to most taxpayers' reporting and record keeping periods.
NH	Yes, but generally only after a hearing before the Dept-appointed hearing officer, whose decisions must be signed by the Commissioner. Final determinations of the Tax Commissioner's hearing officers are reviewed de novo with an opportunity to make a full record by either: (1) the Board of Tax & Land Appeals (BTLA) or (2) the Superior Court. N.H. Rev. Stat. Ann. § 71-B:11 and 21-A:28-b, IV. While the BTLA requires tax expertise of real estate valuation and appraisal or both (N.H. Rev. Stat. § 71-B:1), the expertise of the Board, and substantially all and before the BTLA, relates to property taxes, not business taxes.	No. Generally, prepayment or bond is not required. However, the BTLA or Superior Court may require tax-payers to post bond if the Department of Revenue Administration makes a request based on risk of non-payment. N.H. Rev. Stat. Ann. § 21-A:28-b, V.	Generally equal. Assessment – Later of 3 years from the date the return was filed or the last day prescribed for filing. N.H. Rev. Stat. Ann. § 21-A:29, I(a). Refund – Later of 3 years from due date of the tax or 2 years from date of payment. N.H. Rev. Stat. Ann. § 21-A:29, I(b). For a refund challenge on federal or state constitutional grounds, 120 days from due date of the tax. N.H. Rev. Stat. Ann. § 21-A:29, I(d).	Unequal. Underpayment – Federal underpayment rate as of Sept. 1 in the preceding calendar year plus 2%. N.H. Rev. Stat. Ann. § 21-J:28, II. Overpayment – Federal underpayment rate as of Sept. 1 in the preceding calendar year less 3%. N.H. Rev. Stat. Ann. § 21-J:28, III.	60 days after notice of the assessment. N.H. Rev. Stat. Ann. § 21-J:28-b, I.	- Original: 15th day of the 4th month in the case of business organizations other than partnerships following the close of the taxable period. N.H. Rev. Stat. Ann. §§ 77-A:6, I; 77-E:5. - Extended: 7 months. N.H. Code Admin. R. Rev. 307.09 and Rev. 2407.07. - Automatic Extension: Yes. Taxpayer must apply using Form BT-EXT if they have not paid 100% of their Business Enterprise Tax (BET) and/or Business Profits Tax (BPT) and are requesting a 7-month extension, an automatic 7-month extension to file BET and BPT returns is granted without filing the form. BT EXT Instructions (2018).	Final determination is defined but does not require exhaustion of all appeals for a tax year. N.H. Admin. Rules, Rev. 307.11 (b) (Profits Tax) and 2407.06(b) (Enterprise Tax). 6 months to report IRS changes. NH Rev. Stat. §§ 77-A:10 (Profits Tax) & 77-E:9 (Enterprise Tax). Scope limited to IRS changes; however, it is unknown if assessment/refund periods are the same. NH Admin. Rule 307.11. No specific authority for estimated payments. New Hampshire imposes entity level tax making adoption of the model unnecessary.	The NH Department of Revenue Administration (DRA) publishes Declaratory Rulings on its website relating to specific taxpayers with taxpayer information redacted and Technical Information Releases relating to general, non-binding guidance. A limited number of rulings are published on the DRA's website (6 rulings from 2013-2017) because this mechanism is rarely pursued. The DRA Hearings Bureau does not publish decisions. The Board of Tax and Land Appeals (BTLA) decisions are published (searchable database only). Superior Court publications are increasing, but not required. The DRA publishes significant BTLA and judicial decisions on its website.	

State	Independent tax dispute forum?	Pay-to-Play requirement?	Even-handed statutes of limitations?	Even-handed interest rates?	Number of days to protest an assessment	Corporate return due date and extensions	Reporting Federal corporate tax changes	Transparency in tax guidance and rulings	Other fairness issues
NJ	Yes. Taxpayers may appeal to the New Jersey Tax Court. N.J.S.A. §§ 54:51A-13, 54:10A-19, 2. Decisions of the Tax Court may be appealed to the Appellate Division of the Superior Court. N.J.S.A. § 2B:13-4. Tax Court judges are chosen based on their special qualifications, knowledge, and experience in matters of taxation. N.J.S.A. § 2B:13-6.	Partial. A complaint filed in the Tax Court generally will stay the collection of the state taxes at issue. N.J.S.A. 54:51A-15(a); N.J.J.A.C. 18:32-1.3(a)(4). Taxpayers appealing a decision of the Tax Court must post a bond or deposit with the Appellate Division or pay the tax. See N.J. Ct. R. 2:9-5; see also N.J. Ct. R. 2:9-6.	Equal. 4 years for both. Assessment – N.J.S.A. 54:49-6(b). Refund – N.J.S.A. 54:49-14(a).	Unequal. Underpayment – Prime rate plus 3%. N.J.S.A. 54:49-3. Interest runs from the date tax was due. Overpayment – Prime rate. N.J.S.A. 54:49-15.1. Interest accrues from later of date of claim, date of payment of tax, or return due date. No interest on any overpayment paid within six months.	90 days after issuance date of Notice of Assessment Related to Final Audit Determination. N.J.S.A. 54:49-18(a).	Original: Same as federal – on or before April 15 after close of the accounting year, or on or before the 15th day of the fourth month after close of fiscal year. N.J.S.A. 54:10A-15. Extended: 6 months for most corps. 5 months for banks and financial corps. N.J.S.A. 54:10A-19; N.J.A.C. 18:7-11.12. Automatic Extension: No. Taxpayer must file Tentative Return Form CBT-200T. Instructions CBT-100 (2018). N.J.A.C. 18:7-11.12.	Final determination not adequately defined to limit reporting based on exhaustion of all appeals for a tax year. N.J.A.C. 18:7-11.2. 90 days to report IRS changes. N.J.S.A. 54:10A-13. Scope limited to IRS changes and 4-year SOL periods apply to assessment/refund. NJAC 18:7-11.8 & 18:7-13.8. Unclear if estimated payments allowed, but payment may be allowed if clear reason and documentation provided. NJ has not conformed to the new MTC model for reporting federal partnership adjustments.	Taxpayers can request Letter Rulings from the NJ DOT. Letter Rulings are published on the DOT's website at the discretion of the Director. Recent Tax Court decisions are published on the Court's website for 10 business days, then searchable on Rutgers School of Law website. Decisions of the Conferences and Appeals Branch are not publicly released.	Nonresident employees are subject to liability and withholding on the first day of travel within the state. N.J. Rev. Stat. § 54A:7-1; N.J. Admin. Code § 18:35-7.2; New Jersey DOT, Form NJ-WT – NJ Income Tax Withholding Instructions (Jan. 2019). NJ participates in the Federal Treasury Offset Program's State Reciprocal Program (SRP) but follows effective safeguards. Limited ability for taxpayers to file for refunds if the assessment appeal period is missed. N.J.S.A. 54:49-14.
NM	Yes. The Administrative Hearings Office is an independent agency administratively attached to the Dept of Finance and Administration. N.M. Stat. Ann. § 7-1B-2. Tax expertise is required. N.M. Stat. Ann. § 7-1B-4. The taxpayer may appeal the hearing officer's decision to the Court of Appeals. N.M. Stat. Ann. § 7-1-25. The forum is dedicated to resolving tax disputes, although it also hears matters related to the Motor Vehicle Division and certain proceedings under the Medicaid provider and managed care act.	No. Prepayment is not required to protest an assessment. However, if only a portion of the assessment is in dispute, any unprotected amount of tax, penalty or interest is required to be paid or an installment agreement entered into before the due date of the protest. N.M. Stat. Ann. § 7-1-24. No prepayment or bond required for Administrative Hearings Office hearings or for subsequent appeal. Taxpayers may choose to pay an assessment and claim a refund in state trial court.	Equal. 3 years for both. Assessment – N.M. Stat. Ann. § 7-1-18(A). Refund – N.M. Stat. Ann. § 7-1-26(F).	Equal. Federal underpayment rate. Overpayment – N.M. Stat. Ann. § 7-1-68(B). Underpayment – N.M. Stat. Ann. § 7-1-67(B). For underpayments, interest accrues from first day after tax is due N.M. Stat. Ann. § 7-1-67(A). Interest on refunds not based on an assessment is paid from the date of claim for refund. If refund arises from an assessment, interest is paid from date of overpayment. N.M. Stat. Ann. § 7-1-68(C).	Protests must be filed within 90 days after the date of the mailing to the taxpayer by the department of the notice of assessment and demand for payment. N.M. Stat. Ann. § 7-1-24(E).	Original: Federal due date. N.M. Stat. Ann. § 7-2A-9. The due date can be extended to the end of the month of federal due date if taxpayer uses approved electronic media to file and pay associated taxes. N.M. Stat. Ann. § 7-2A-9(C). Extended: 6 months and Revenue Dept automatic. Taxation and Revenue Dept may grant up to 12 months "for good cause." N.M. Stat. Ann. § 7-1-13(E). Automatic Extension: Yes. May use Form RPD-41096, but if approved federal extension form accompanies the CIT-1, the Department accepts the extended time the IRS granted. N.M. Stat. Ann. § 7-1-13(E).	Final determination is not adequately defined to limit reporting based on exhaustion of all appeals for a tax year. N.M. Stat. Ann. § 7-1-13. 180 days to report IRS changes. NM Stat. Ann. § 7-1-13(C). Unclear if scope limited to IRS changes (refund is limited to IRS issues); Assessment period is 3 years and refund period is 1 year. NMSA §§ 7-1-18 & 7-1-26. Unclear if estimated payments can be made. No – state has not conformed to the new MTC model for reporting federal partnership adjustments.	The NM Taxation and Revenue Department (TRD) issues Revenue Rulings that are binding on the TRD as to the requesting taxpayer on the facts presented, unless there is a change in law or the ruling is withdrawn. They are made public in redacted form on the TRD's website. N.M. Stat. Ann. §§ 7-1-60 (banning effect); 9-11-6.2(B)(2) (authority to issue). All current, valid rulings are published in redacted form on the TRD's website. Decisions and orders of the Administrative Hearings Office are published to the TRD's website chronologically with synopsis for each case and link to full text.	Nonresident employees are subject to liability and withholding on 16th day of travel w/in the state. N.M. Stat. Ann. § 7-3-3(A)(2). Taxpayers seeking a refund must refile claim within 90 days if Dept fails to act on the claim within 180 days of original filing. N.M. Stat. Ann. § 7-1-26. Dept argues that when "clarification" is included in bill title, the law change applies original date of enactment. See Golden Services Home Health and Hospice v. Taxation and Revenue Dep't.

State	Independent tax dispute forum?	Pay-to-Play requirement?	Even-handed statutes of limitations?	Even-handed interest rates?	Number of days to protest an assessment	Corporate return due date and extensions	Reporting Federal corporate tax changes	Transparency in tax guidance and rulings	Other fairness issues
NY	Yes. The Division of Tax Appeals (DTA) is an independent, two-tier appellate system operated and administered by the Tax Appeals Tribunal (TAT). N.Y. Tax Law § 2002-2010. The record for further appeal is established at the ALJ level of the DTA. N.Y.C.R.R. 3000.15; N.Y.C.R.R. 3000.17. All decisions are appealable to the TAT. N.Y. Tax Law §§ 2006, 2010(4); N.Y.C.R.R. 3000.17. The TAT comprises three commissioners with knowledge and skill in the area of taxation. N.Y. Tax Law § 2004.	Partial. Prepayment or bond is not required for DTA or TAT. However, deficiencies of sales/use tax and corporate franchise tax must be paid to establish jurisdiction in the Appellate Division of the Supreme Court. N.Y. Tax Law §§ 1090(a) (corporate tax), 1138(a)(4) (sales/use tax).	Generally equal. 3 years for both. Assessment – made within three years after return was filed. N.Y. Tax Law § 1083(a). Refund – Refund claims must be made within later of 3 years from return filing date, or 2 years from payment of tax. N.Y. Tax Law § 1087(a).	Unequal. Underpayment – Federal short-term rate plus 7%. N.Y. Tax Law § 1096(e) (2)(b). Interest accrues from last date prescribed for the payment of taxes due under Articles 9 or 9-A. N.Y. Tax Law, § 1084(a). Overpayment – Federal short-term rate plus 2%. N.Y. Tax Law § 1096(e) (2)(A). Interest accrues from date of overpayment. N.Y. Tax Law § 1088(a).	Notice of determination may be appealed within 90 days from mailing. N.Y. Tax Law §§ 1089(b), 1138(a)(1).	Original: Same as federal – April 15 for calendar-year taxpayers. N.Y. Tax Law § 211(1). Extended: 6 months. N.Y. Tax Law §§ 193, 1515. Automatic Extension: No. Taxpayer must apply using Form CT-5.	Final determination is defined and is based on exhaustion of all appeals for a tax year. 20 N.Y.C.R.R. 6-1.3(b). 90 days to report IRS changes (120 days for combined reports). N.Y. Tax Law § 211(3). Scope limited to IRS changes and in general 2-year SOL periods apply to assessment/refund. NYTL § 1083(c)(3) & 1087(c). No clear authority for estimated payments. NY has not conformed to the new MTC model for reporting federal partnership adjustments.	The NY Department of Taxation and Finance (DIF) is required by statute to issue written advisory opinions that are binding on the DIF only with respect to the person for whom the advisory is rendered. N.Y. Tax Law § 171. Advisory opinions are redacted to maintain taxpayer confidentiality, and are published on the DIF's website, along with other taxpayer guidance. The Division of Tax Appeals publishes determinations and decisions on its website, which generally must be searched.	- Nonresidents in the state for more than 14 days in a calendar year are subject to liability and with-holding. N.Y. Dept. of Tax'n. and Fin., TSB-M-12(5) and Fin., TSB-RR 171-6(b) (4). - NY participants in the federal Treasury Offset Program's State Reciprocal Program without effective or adequate safeguards. - NY has passed retro-active legislation several times after court decisions on the merits. See Caprio v. DTRF (2015); James Square Assocs. LP v. Mullen (2013). - Unlike federal False Claims Act (FCA), NY's FCA authorizes lawsuits by whistle-blowers against TPs. N.Y. State Fin. Law §§ 189(4)(a); 190(2)(a).
NC	Yes. The Office of Administrative Hearings (OAH) is an independent agency. N.C. Gen. Stat. Ann. § 105-241.15. The Chief ALJ may designate certain ALJs to preside over tax cases, however, no specific tax experience is required. N.C. Gen. Stat. Ann. § 7A-753. The Business Court (a special division of the Superior Court) hears nearly all tax appeals from OAH decisions. N.C. Gen. Stat. Ann. §§ 105-241.16; 7A-45.4. There is minimal opportunity to supplement the record established at the OAH during the Business Court appeal.	Partial. Prepayment or bond is not required to appeal to OAH. However, a taxpayer must pay the full amount of the tax, penalties, and interest due under an OAH Final Decision to appeal to the Superior Court. N.C. Gen. Stat. Ann. § 105-241.16.	Generally equal. Generally, 3 years from due date for both. Assessment – N.C. Gen. Stat. Ann. § 105-241.8(a), or 3 years after taxpayer filed, if later. Refund – N.C. Gen. Stat. Ann. § 105-241.6(a), or 2 years after payment, if later. Id.	Equal. From minimum 5% to maximum 16% per year. N.C. Gen. Stat. Ann. § 105-241.21(a).	45 days to request DOR review after denial of refund or assessment mailed or delivered. N.C. Gen. Stat. Ann. § 105-241.11(a). After DOR final determination, 60 days to file petition with OAH. N.C. Gen. Stat. Ann. § 150B-23(f).	Original: Same as federal – 15th day of 4th month following close of income year. N.C. Gen. Stat. Ann. § 105-130.17(b). Extended: 6 months. N.C. Gen. Stat. Ann. §§ 105-130.17(d), 105-263(b), (c). CD-405 instructions, C-Corporation Tax Return (2018). Automatic Extension: No. Taxpayer must apply using Form CD-419. CD-405 instructions, C-Corporation Tax Return (2018).	Final determination is not adequately defined to limit reporting based on exhaustion of all appeals for a tax year. N.C. Gen. Stat. § 105-130.20. 6 months to report IRS changes. NC Gen. Stat. Ann. § 105-130.20. Scope is limited to IRS changes and in general 1-year SOL periods apply to assessment/refund. NC GS §§ 105-241.6 & 105-241.10. Allows estimated payments, refundable when event is finalized. NC on the DOR's website. OAH final determinations (not redacted) filed on or after Jan. 1, 2012 are for reporting federal partnership adjustments.	NC Session Law 2016-103 (N.C. Gen. Stat. § 105-264.2) requires the NC DOR to publish on its website redacted copies of all "written determinations" (including alternative apportionment rulings, private letter rulings, and redetermination private letter rulings) issued on or after Jan. 1, 2010. AGENCY final decisions issued on or after Jan. 1, 2008 and cases filed with OAH prior to Jan. 1, 2012 are published on the DOR's website. OAH final determinations (not redacted) filed on or after Jan. 1, 2012 are on OAH's and DOR's websites. Business Court decisions are also posted to the Court's website.	Nonresident employees are subject to liability and withholding on the first day of travel within the state. N.C. Gen. Stat. §§ 105-153.2, 105-163.1, 105-163.2.

State	Independent tax dispute forum?	Pay-to-Play requirement?	Even-handed statutes of limitations?	Even-handed interest rates?	Number of days to protest an assessment	Corporate return due date and extensions	Reporting Federal corporate tax changes	Transparency in tax guidance and rulings	Other fairness issues
ND	No. Taxpayers may file an administrative complaint after a final assessment by the Tax Commissioner. N.D. Cent. Code §§ 57-38-39, 57-38-40, 28-32-21; N.D. Taxpayer Bill of Rights. The hearing officer assigned is required to ensure hearings are fair and impartial. N.D. Cent. Code § 28-32-31; N.D. Taxpayer Bill of Rights. Appeals from an administrative order are to district court. N.D. Cent. Code §§ 28-32-42 and 57-39-2-16. Except as otherwise provided, the agency record is the exclusive basis for administrative agency action and judicial review of agency action. N.D. Cent. Code § 28-32-44(5).	Partial Prepayment or bond is not required for administrative appeals. However, appeal from an order of an administrative agency does not stay the enforcement of the agency's order unless the court to which the appeal is taken orders a stay, subject to such terms and conditions as the court may impose. N.D. Cent. Code §§ 28-32-42, 28-32-48, 57-01-11.	Generally equal. 3 years for both. Assessment-N.D. Cent. Code §§ 57-38-38(1); 57-39-2-15. Refund - N.D. Cent. Code §§ 57-38-40; 57-39-2-15.1; 57-39-2-24.1. However, statute is shortened if challenge is constitutional. N.D. Cent. Code § 57-01-19.	Equal for income taxes, but unequal for sales/use taxes. Underpayment - Income and Sales/ use taxes: 1% per month. N.D. Cent. Code §§ 57-38-45(1)(d); 57-39-2-18(1)(a) Overpayment - Income tax: 1% per month. N.D. Cent. Code § 57-38-35.2(1). Sales/use: 10% per annum. N.D. Cent. Code § 57-39-2-25.	30 days. N.D. Cent. Code § 57-38-39(3).	Original: Same as federal - on or before the 15th day of April following the close of the calendar year. N.D. Cent. Code § 57-38-34(2); Form 40 Instructions, p. 1. Extended: State automatic extension for one month after the due date of the automatic federal extension. Id. Automatic Extension: Yes. Extension of time to file a federal return is automatically accepted for the state return. Attach a copy of the federal Form 7004 to the state tax return and mark the extension circle on page 1.	Final determination is defined and is based on exhaustion of all appeals for a tax year. N.D. Admin. Code 81-03-01.1-09(1)(b). 90 days to report IRS changes. N.D. Cent. Code § 57-38-34.4(1). Scope is limited to IRS changes and 2-year SOL periods apply to assessment/refund. ND Cent. Code §§ 57-38-40(7)(b) & 57-38-38(6)(a). No estimated payment process; can file amended return. ND has not conformed to the new MTC model for reporting federal partnership adjustments.	The Tax Commissioner may offer an opinion at the request of a taxpayer. N.D. Admin. Code § 81-01.1-01-1.1. No opinions, letter rulings or administrative rulings are publicly published by the ND DOR, but N.D. Admin. Code § 81-01.1-01-1(10) requires all opinions to be available after redacting identifying information. There is no administrative adjudicatory body that hears tax cases or appeals.	Income received by a nonresident for employment duties performed in the state is excluded from state source income if: (1) the nonresident has no other income from sources in the state. (2) nonresident is in the state for 20 days or less, and (3) nonresident's state of residence provides a similar exclusion. N.D. Cent. Code § 57-38-59.3; N.D. Tax Commr., Guideline - Income Tax Withholding (August 2019).
OH	Yes. The Board of Tax Appeals (BTA). Ohio Rev. Code Ann. § 5703.02. Two of the three board members are required to be licensed attorneys with at least six years of tax experience. Ohio Rev. Code Ann. § 5703.03. The BTA provides evidential hearings for purposes of establishing the record for further appeal. Taxpayers may appeal to the Supreme Court or Court of Appeals from the Department of Taxation. Taxpayers contesting real property tax matters must appeal to the Court of Appeals. Ohio Rev. Code Ann. § 5717.04.	No. Prepayment or bond is not required for the BTA or for subsequent appeals. Ohio Rev. Code Ann. § 5717.02.	Equal. 4 years for both. Assessment - Sales/ use taxes: Ohio Rev. Code Ann. § 5739.16(A). CAT: Ohio Rev. Code Ann. § 5751.09(F). Refund - Sales/ use taxes: Ohio Rev. Code Ann. § 5739.07(D). CAT: Ohio Rev. Code Ann. § 5751.08(A).	Equal. Federal short-term rate plus 3%, equally applied. Ohio Rev. Code Ann. § 5703.47.	60 days after service. Ohio Rev. Code Ann. §§ 5733.11(B), 5739.13(B), 5751.09(B); 5747.13(B).	For Ohio's Municipal Net Profits Tax: Original: Return due on 15th day of 4th month after end of taxable year. Ohio Rev. Code Ann. § 718.05(G)(1)(b); MNP (Rev. 3/19). Extended: 6 months. Ohio Rev. Code Ann. § 718.05(G)(2)(a); Ohio MNP 10, NPT Instructions Rev.3/19. Automatic Extension: Yes. Fed extension extends due date to 15th day of 10th mo. after taxable year. Copy of fed extension not needed. Ohio Rev. Code Ann. § 718.05(G)(2); MNP 10, Muni NPT Instructions (Rev. 3/19).	- Final determination for Ohio's municipal income taxes is not defined in state law and not clear reporting is based on exhaustion of all appeals for a tax year. Ohio Rev. Code Ann. § 718.41. - 60 days to report IRS changes (muni income taxes). ORC § 718.12(F). 90 days to report IRS changes for PTE/Individuals. ORC § 5747.11. - Muni income taxes: scope limited to IRS changes; unclear if refund can be filed if report not made w/60 days. ORC 718.41. No clear estimated payment process. - Ohio conforms to MTC model for reporting federal partnership adjustments for individual income tax. ORC § 5747.10 must address the issue.	The OH DOT publishes redacted Tax Commissioner Opinions unless the taxpayer requests confidentiality. Ohio Rev. Code Ann. § 5703.53. Only 4 were published since 2009: 2 in 2009, 2 in 2014. The BTA publishes its decisions chronologically to its website (cases also searchable). The BTA also is required to maintain a public journal of its decisions and proceedings at its offices. Ohio Rev. Code Ann. § 5703.02(C). Final Determinations are public records and the public can request copies of specified Determinations at DOT's offices.	No. Nonresident employee is subject to withholding on the first day of travel within the state. Ohio Rev. Code Ann. § 5747.06. Ohio's Municipal Net Profits Tax is imposed by over 600 local jurisdictions which creates onerous interpretive and compliance burdens for taxpayers. Effective central administration of the tax by the DOT is tied up in the courts. See (2019).

State	Independent tax dispute forum?	Pay-to-Play requirement?	Even-handed statutes of limitations?	Even-handed interest rates?	Number of days to protest an assessment	Corporate return due date and extensions	Reporting Federal corporate tax changes	Transparency in tax guidance and rulings	Other fairness issues
OK	Yes. The Oklahoma Tax Commission is an independent three-member body appointed by the Governor. However, no tax expertise is required. Taxpayers may appeal decisions of the Tax Commission to the OK Supreme Court or file an appeal in district court for a trial de novo. Okla. Stat. Ann. tit. 68, § 221; § 225.	No prepayment or bond is required to protest to the Tax Commission or appeal from a decision of the Tax Commission to the district court or the Supreme Court. Okla. Stat. Ann. tit. 68, § 221; § 225.	Generally equal. Assessment – 3 years. Okla. Stat. Ann. tit. 68, § 223(A). Refund – Generally, 3 years. Okla. Stat. Ann. tit. 68, § 227(b)(1). However, for sales or use tax, only 2 years for claims filed on or after August 26, 2016. Okla. Stat. Ann. tit. 68, § 227(b)(2).	Equal. Rates vary by tax periods, but equally applied. Or. Rev. Stat. Ann. § 305.220(4). Underpayment – Or. Rev. Stat. Ann. § 305.220(1). Overpayment – Or. Rev. Stat. Ann. § 305.220(2). Generally, interest starts 45 days after payment – Or. Rev. Stat. Ann. § 314.415(1).	Taxpayer has at least 60 days after mailing of proposed assessment. Okla. Stat. Ann. tit. 68, § 221(C).	Original: thirty (30) days after the federal due date. Okla. Stat. Ann. tit. 68, § 2368(H)(4), (5). Extended: 7 months. Okla. Stat. Ann. tit. 68, § 216. Automatic Extension: Yes, unless tax is owed. If tax is owed, Form 504 must be filed. Okla. Admin. Code § 710:50-3-4.	Final determination is not adequately defined to limit reporting based on exhaustion of all appeals for a tax year. Okla. Stat. Ann. tit. 68, §§ 2353 & 2375. 1 year to report IRS changes. Okla. Stat. Ann. tit. 68, § 2375(H)(2). Scope not limited to IRS changes (allocation & apportionment can be adjusted), 2 years to assess and only 1 year for refund. Ok Stat. Ann. tit. 68, §§ 2373 & 2375(H)(3). No clear estimated payment process, payments can be made under protest. OK Admin. Code § 710:1-3-47. OK has not conformed to the new MTC model for reporting federal partnership adjustments.	The OK Tax Commission issues letter rulings to taxpayers, at its discretion. Okla. Admin. Code § 710:1-3-73(f). Letter rulings are published with taxpayer information redacted. Tax Commission decisions are published with taxpayer information redacted, categorized by tax type. Okla. Stat. Ann. tit. 68, § 221(G); Okla. Admin. Code § 710:1-3-72.	Nonresident employees who earn in-state wages of more than \$300 in a calendar quarter are subject to liability and withholding. Okla. Stat. 68 § 2385.1(e).
OR	Yes. The Oregon Tax Court conducts de novo proceedings. Or. Rev. Stat. Ann. §§ 305.405, 305.501, 305.425. Tax Court judges must have been attorneys engaged in practice but are not required by statute to possess tax expertise. Or. Rev. Stat. Ann. § 305.455.	Partial. Tax is not due in the Magistrate Division. Or. Rev. Stat. Ann. § 305.419(1). However, absent hardship, payment is required for special designation to the Regular Division (i.e., skipping the Magistrate Division) or for subsequent appeal to the Regular Division. Or. Rev. Stat. Ann. § 305.419(3).	Equal. 3 years for both. Assessment – Or. Rev. Stat. Ann. § 314.410(1). Refund – Or. Rev. Stat. Ann. § 314.415(2)(a) (3 years from when return was filed or 2 years after tax paid, whichever is later). Several exceptions apply.	Equal. Rates vary by tax periods, but equally applied. Or. Rev. Stat. Ann. § 305.220(4). Underpayment – Or. Rev. Stat. Ann. § 305.220(1). Overpayment – Or. Rev. Stat. Ann. § 305.220(2). Generally, interest starts 45 days after payment – Or. Rev. Stat. Ann. § 314.415(1).	Within 90 days after the act, omission, order or determination becomes actually known to the person, but in no event later than one year after the act or omission has occurred, or the order or determination has been made. Or. Rev. Stat. Ann. § 305.275(1)(a). 30 days from date of notice of deficiency for non-mandatory, informal conference at DOR. Or. Rev. Stat. Ann. § 305.265(5)(b).	Original: 15th day of the month following the due date of the federal return. Or. Rev. Stat. Ann. § 314.385(1)(b). Extended: The Oregon extension due date is the 15th day of the month following what would be the federal extension's due date. Form 20 instructions pg. 8; Or. Rev. Stat. Ann. § 314.385(1)(c). Automatic Extension: Yes. No application is required. Attach a copy of the federal extension and check the extension box on the OR return.	- Final determination is not defined in state law and unclear if reporting is based on exhaustion of all appeals for a tax year. OAR 150-314-0224. - No time specified for reporting federal audit changes, 90 days to report federal amended returns. Or. Rev. Stat. Ann. § 314.380(2)(c). - Scope not limited to IRS changes (taxpayer and DOR) and, in general, 2-year SOL assessment / refund. Or. Rev. Stat. §§ 314.410(4)(b) & 314.380(2)(b). No clear estimated payment process. - Oregon has adopted legislation that generally comports with MTC model for reporting federal partnership adjustments. See HB 2101 (2019).	The OR DOR may issue declaratory rulings, but rarely exercises this authority. Or. Rev. Stat. Ann. § 305.105. Instead, the DOR encourages questions for a written response. These letters are not binding or published. All Tax Court decisions are searchable online or can be viewed in chronological order.	Nonresident employees who earn in-state wages equal to or exceeding the standard deduction are subject to liability and withholding. Or. Dept. of Rev., Withholding/Transit Tax Information: Out-of-state/Nonresident Employers (Nov. 2018); Or. Rev. Stat. § 316.167; Or. Admin. Code § 150-316-0255. OR participates in the federal Treasury Offset Program's State Reciprocal Program (SRP) without ensuring effective or adequate safeguards.

State	Independent tax dispute forum?	Pay-to-Play requirement?	Even-handed statutes of limitations?	Even-handed interest rates?	Number of days to protest an assessment	Corporate return due date and extensions	Reporting Federal corporate tax changes	Transparency in tax guidance and rulings	Other fairness issues
PA	Yes. The Board of Finance and Revenue consists of the State Treasurer or his designee and two members nominated by the Governor and approved by the Senate. Each member (the two appointed board members and the State Treasurer's designee) must be a licensed attorney or certified public accountant and have at least 10 years of experience requiring substantial knowledge of PA tax law. Appeals from the Board are de novo to the Common-wealth Court, 72 P.S. Ann. § 1103; 2013 Pa. Rules of Appellate Procedure 1571.	Partial. Prepayment or bond is not required, but "security" is required to stay collection action. Pa. R.A.P. 1731. For an unpaid assessment, the Board often issues decisions stating it will not consider issues raised outside the basis of assessment. If a taxpayer files a refund claim to raise offsetting issues, the Board will dismiss that claim because the assessment remains unpaid. Therefore, the only way to have the offsetting issue heard by Board is to pay the assessment.	Equal. 3 years for both. Assessment – 72 Pa. Stat. Ann. § 7407.3(a). Refund – 72 Pa. Stat. Ann. § 10003.1. To request a refund for periods covered by an audit, taxpayers have 6 months from the mailing date of the notice of assessment, settlement or determination, or 3 years from payment of the tax, whichever is later. Id.	Unequal. Underpayment – Federal underpayment rate defined in 26 U.S.C.A. § 6621. 72 Pa. Stat. Ann. § 806. Accrues from due date of tax. Overpayment – Generally, federal underpayment rate minus 2%. 72 Pa. Stat. Ann. § 806.1(b). Accrues from date of over-payment or payment due date, whichever is later. Id.	60 days after assessment mailing date. 72 Pa. Stat. Ann. § 9702(a). See also, Rev-1799A, Time Limitations on Filing Petitions for Appeal.	Original: Due date is on or before thirty days after the Federal return is due. 72 Pa. Stat. Ann. § 7403. Extended: Equal to federal extension plus 30 days. 72 Pa. Stat. Ann. § 7405. Automatic Extension: Yes. No application is required. Id. federal extension will automatically generate an extension to file RCT-101, PA Corporate Net Income Tax Report. Note on Page 1 of RCT-101 and include a copy of the federal extension request with the report.	Final determination is not adequately defined to limit reporting based on exhaustion of all appeals for a tax year (i.e., payment requires reporting). 61 Pa. Code § 153.54(d), 6 months to report IRS changes. 61 Pa. Code § 153.54(c). Scope limited to IRS changes, see Commonwealth v. Lukens Steel, (1961). Assessment/refund SOL is 3-years. 73 P.S. § 7407.3(a). Allows estimated payments. PA has not conformed to the new MTC model for reporting federal partnership adjustments.	A limited number of redacted letter rulings are available on the PA DOR's website. The DOR also issues advisory opinions that are not binding or published and Tax Bulletins and Tax Informational Notices that are published on the DOR's website. Beginning with 2014 decisions, the Board of Finance and Revenue issues and publishes written decisions which are indexed and published on a publicly accessible website maintained by the Board. Only dollar amounts and ID numbers are redacted.	Nonresident employees are subject to liability and withholding on the first day of travel within the State. Penn. Dept. of Rev., Employer Withholding Information Guide (Rev. Nov. 2018).
RI	Administrative appeals are decided by the tax administrator with hearings conducted by a hearing officer that is not an employee of the Dept of Revenue (which is the agency that includes the Division of Taxation) but of a separate state agency, the Dept of Administration. The Hearing Officer has expertise in handling tax matters and has been handling all administrative hearings for the Division of Taxation since 2008. Appeals of those decisions are to District Court, filed de novo. R.I. Gen. Laws §§ 8-8-24, 44-11-6, 44-11-20, 44-30-89, 44-19-17, 44-19-25, with right of appeal to the RI Supreme Court.	Prepayment is required before appeal to District Court. Malion for exemption granted only in hardship cases where taxpayer can show reasonable probability of success on the merits. R.I. Gen. Laws §§ 8-8-25, 8-8-26.	Equal. 3 years for both. Assessment – Corporate: R.I. Gen. Laws § 44-11-7.1(a). Sales Tax: R.I. Gen. Laws § 44-19-13. Refund – Corporate: R.I. Gen. Laws § 44-11-20(a). Sales Tax: R.I. Gen. Laws § 44-19-26.	Unequal. Underpayment – Prime rate plus 2%, but the rate cannot be less than 18% and or more than 21%. R.I. Gen. Laws §§ 44-11-7.44-1-7. Excessively high rate is not reflective of time value of money. Overpayment – Prime rate. R.I. Gen. Laws § 44-1-7.1(b).	30 days after mailing of notice. R.I. Gen. Laws §§ 44-30-89(a), 8-8-25(b).	Original: Same as federal. Form RI 1120C; R.I. Gen. Laws § 44-11-3. Rhode Island Division of Taxation Advisory No. 2016-16. Extended: Follows federal. R.I. Gen. Laws § 44-11-5. Rhode Island Division of Taxation Advisory No. 2016-16. Automatic Extension: Yes. No application is required.	Final determination is not defined in state law and it is not clear reporting is based on exhaustion of all appeals for a tax year. R.I. Gen Laws § 44-11-19. 60 days to report IRS changes. R.I. Gen. Laws § 44-11-19. Unclear if scope limited to IRS changes, in general 3-year SOL for refund/assessment. RI Gen. Laws § 44-11-7.1(a) & RI Regs. CT 280-20-25-1. DOR states estimated payments can be made. Law enacted does not follow MTC model, HB 5151 Sub. A, Art. 5 (2019).	A limited number of declaratory (private letter) rulings are published with taxpayer information redacted on the RI DOT's website. Decisions on administrative appeals are published with taxpayer information redacted, on the DOT's website.	Nonresident employees are subject to withholding on the first day of travel within the State. R.I. Gen. Laws §§ 44-30-2(a) and 44-30-71.

State	Independent tax dispute forum?	Pay-to-Play requirement?	Even-handed statutes of limitations?	Even-handed interest rates?	Number of days to protest an assessment	Corporate return due date and extensions	Reporting Federal corporate tax changes	Transparency in tax guidance and rulings	Other fairness issues
SC	Yes. Taxpayers may appeal to the Administrative Law Court (S.C. Code Ann. § 12-60-450), which is composed of six judges elected by the General Assembly. S.C. Code Ann. § 1-23-500. Tax expertise is not required. S.C. Code Ann. § 1-23-520.	No prepayment is required for appeal to the ALC for taxes other than property taxes. S.C. Code Ann. §§ 12-60-2140, 12-60-2550, 12-60-2930. However, payment of tax or bond must be posted to appeal to the Court of Appeals. S.C. Code Ann. § 12-60-3370.	Equal. 3 years for both. Assessment – S.C. Code Ann. § 12-54-85(A). Refund – S.C. Code Ann. § 12-54-85(F)(1).	Underpayment – Federal underpayment rate. S.C. Code Ann. § 12-54-25(D). Overpayment – Federal underpayment rate. S.C. Code Ann. § 12-54-25(D). However, there is a reduction of interest rate on refunds. For fiscal year 2019-2020 (July 1, 2019 through June 30, 2020), Budget provisions direct the Dept to reduce the rate of interest paid on eligible refunds by a total of 3 percentage points. S.C. Information Letter #19-15.	90 days to appeal a division decision or proposed assessment, beginning on the decision date or assessment date. S.C. Code Ann. § 12-60-450(A). 30 days to appeal a department determination, beginning on the date of the determination. CID-25 (8/07).	Original: Same as federal – 15th day of 4th month. S.C. Code Ann. § 12-6-4970(A). Extended: 6 months. S.C. Code Ann. § 12-6-4980(A). Automatic Extension: No. Taxpayer must apply using Form SC1120-T (providing "the Department may allow an extension"). S.C. Code Ann. § 12-6-4980(A).	Final determination is not defined in state law and it is not clear reporting is based on exhaustion of all appeals for a tax year. S.C. Code Ann. § 12-54-85(D). 180 days to report IRS changes. S.C. Code Ann. § 12-54-85(D)(2). Unclear if scope limited to IRS changes and no clear SOL for assessment/refund. DOR states estimated payments can be made. SC has not conformed to the new MTC model for reporting federal partnership adjustments.	Advisory opinions, which include revenue rulings, revenue procedures, and private letter rulings (with taxpayer information redacted), are published by the SC DOR on its website. Administrative Law Court (ALC) decisions are published on the ALC website, and are searchable (for example, all tax decisions may be viewed by searching by Case Type "State Tax").	Nonesident employees who earn in-state wages of \$1,000 or more in a calendar year are subject to liability and withholding. S.C. Code Ann. § 12-8-520(A).
SD	No. The Secretary of Revenue may accept, reject, or modify proposed decisions of the Office of Hearing Examiners and issue a final decision. S.D. Codified Laws § 1-26D-4. The final decision of the Secretary may be appealed to the Circuit Court, which must accord "great weight" to the findings and inferences made by the agency on questions of fact. S.D. Codified Laws § 1-26-36.	Yes. If the Secretary accepts the final decision of the hearing examiner, prepayment or bond is required to appeal. However, if the Secretary rejects or modifies the hearing examiner's decision, pre-payment or bond is not required. If the Secretary's decision is affirmed by the circuit court, pre-payment or bond is required for further appeal. S.D. Codified Laws § 10-59-9.	Equal. 3 years for both. Assessment – S.D. Codified Laws § 10-59-16. Refund – S.D. Codified Laws § 10-59-19.	Equal. 1% per month. Underpayment – S.D. Codified Laws § 10-59-6. Overpayment – S.D. Codified Laws § 10-59-24. Note: DOR can deny interest if it is determined an overpayment was the taxpayer's error. SDSL 10-59-24.	60 days from the date of the certificate of assessment. S.D. Codified Laws § 10-59-9.	No corporate income tax but imposes bank franchise tax. Original: Financial Institution return is due 15 days after federal income tax return is due. S.D. Codified Laws § 10-43-30. Extended: 6 months with federal extension form. S.D. Codified Laws § 10-43-30.1. Automatic Extension: Yes. No application is required. S.D. Codified Laws § 10-43-30.1 sets forth the actions needed to receive an extension.	Final determination is not defined in state law and it is not clear reporting is based on exhaustion of all appeals for a tax year. S.D. Codified Laws § 10-50-1. 120 days to report IRS changes (bank tax). SDCL § 10-43-50.1. Scope for bank tax limited to IRS changes; however, refund must be made w/120 days and DOR has 6 years to assess. SDCL §§ 10-43-50.1, 50.2, & 50.3. DOR states estimated payments can be made. SD § 10-43-30.1. Unknown if SD's bank tax needs to conform to the new MTC model for reporting federal partnership adjustments.	Upon request, the SD DOR will issue written advice to a taxpayer, and the taxpayer can rely on this written advice. S.D. Codified Laws § 10-59-27. The written advice is specific to the taxpayer and not published. Administrative hearing decisions are not published.	"There is no bar to assessment or collection... [for] any tax, penalty or interest first legally due and payable within three years of the date of mailing of a notice of intent to audit..." S.D. Codified Laws § 10-59-16.

State	Independent tax dispute forum?	Pay-to-Play requirement?	Even-handed statutes of limitations?	Even-handed interest rates?	Number of days to protest an assessment	Corporate return due date and extensions	Reporting Federal corporate tax changes	Transparency in tax guidance and rulings	Other fairness issues
TN	No. An Informal Conference is available to dispute a proposed assessment or denial of a refund claim. Hearing Officers are DOR employees and are not truly independent. The Hearing Officers have the requisite tax expertise. A record is not established for a further appeal. Tenn. Code Ann. § 67-1-1438. Suits challenging an assessment or disputing the Dept's denial of a refund claim are heard by the Chancery Court of Davidson County or the Chancery Court of the county where taxpayer has its principal place of business. Tenn. Code Ann. §§ 67-1-1801 to 67-1-1807.	To stay collection of an assessment, a bond or letter of credit in the amount of 150% of the assessment must be filed when suit is filed to contest an assessment. Tenn. Code Ann. § 67-1-1801(c).	Equal. 3 years for both. Assessment — Tenn. Code Ann. § 67-1-1501(b) Refund — Tenn. Code Ann. § 67-1-1802(a)(1)(A).	Equal. Interest rate is published in Tenn. Admin. Register, and is equally applied for underpayment (Tenn. Code Ann. § 67-1-801(a)) and overpayment (Tenn. Code Ann. § 67-1-801(b)). When determined by admin review that a person is entitled to a refund or credit of tax collected by the commissioner, interest is added to the amount of refund or credit due, beginning 45 days from the date the commissioner receives proper proof to verify that the refund or credit is due and payable. 67-1-801(b)(1).	A taxpayer has 30 days after the date of the notice of proposed assessment to request an informal Conference. Tenn. Code Ann. § 67-1-1438(b). A taxpayer has 90 days after the date the assessment becomes final to file suit to contest the assessment. Tenn. Code Ann. § 67-1-1801(b)(1).	Original: Same as federal — 15th day of fourth month following close of taxable year. Tenn. Code Ann. § 67-4-201.5(a). Extended: 6-month extension. Not Automatic: Taxpayer must file an extension form on or before the original due date unless no payment is required. Tenn. Code Ann. § 67-4-201.5(h)(2).	Final determination is not defined in state law and is not clear reporting is based on exhaustion of all appeals for a tax year. No specified period to report IRS changes (note, SOL remains open for two years after taxpayer notifies DOR of adjustment). TN Code Ann. § 67-1-1501(b)(3). Scope limited to IRS changes; TP has 3 years to file refund, unclear how long DOR can assess (shall not expire prior to 2 years from filing report). Tenn. Code §§ 67-1-1802(a)(3) & 67-1-1501(b)(3). DOR allows estimated payments. TN has not conformed to the new MIC model for reporting federal partnership adjustments.	The Commissioner has discretionary authority to issue letter rulings and revenue rulings. These are published with taxpayer information redacted to protect confidentiality. Tenn. Code Ann. § 67-1-109. The TN DOR's Hearing Office does not issue its determinations, but instead summarizes selected final conference letters in an annual report.	No general state income tax on earned income and therefore no with-holding requirements. Tenn. Dept. of Rev., Web Publication — General Tax Help: What is Tennessee's With-holding Requirement?
TX	Administrative tax appeals are heard by the Tax Division of the State Office of Administrative Hearings (SOAH), a state agency independent of the Comptroller and dedicated to conducting tax hearings. Tex. Tax Code § 111.00455. ALJs in the Tax Division of SOAH must have "substantial experience in tax cases..." Tex. Gov't Code § 2003.101(d). The Comptroller may modify SOAH decisions in certain limited situations. Tex. Gov't Code § 2003.101(e). (The Comptroller rarely modifies SOAH decisions). TP suits are heard in Travis County district court de novo. Tex. Tax Code §§ 112.001, .054.	Partial. No pre-payment or bond requirement to obtain an administrative hearing through SOAH. However, when seeking an assessment of taxes in district court, prepayment is required unless TP demonstrates an inability to prepay the tax and the court grants injunctive relief. Tex. Tax Code §§ 112.051 & 112.108.	Equal. 4 years for both. Assessments — Tex. Tax Code Ann. §§ 111.201 & 111.205; Refunds — §§ 111.107; 111.206; 111.201.	May be equal. Underpayment — prime rate plus 1%. Tex. Tax Code Ann. § 111.060(b). Overpayment — lesser of the annual rate earned on state treasury deposits during December of the previous calendar year or the prime rate plus 1%. Tex. Tax Code Ann. § 111.064(a).	A petition for redetermination must be filed before the expiration of 60 days after the date the notice of determination is issued, or the redetermination is barred. Tex. Tax Code Ann. § 111.009(b).	Original: May 16. Tex. Tax Code Ann. § 171.202(b). Extended: Nov. 15 Automatic Extension: No. Taxpayer must file Form 05-110. Tex. Tax Code Ann. § 171.202.	Final determination is defined and is based on exhaustion of all appeals for a tax year. Tex. Tax Code Ann. § 171.212(b). 120 days to report IRS adjustments. Tex. Tax Code §§ 111.206 & 171.212(c). Unclear if scope limited to IRS changes; assessment must be made 1 year within filing of report/discovery, unclear refund period. Tex. Tax Code 111.206(c). DOR allows estimated payments. Tex. Admin. Code § 3.2(b)(3). Texas imposes entity level tax making adoption of MIC model for reporting federal partnership adjustments unnecessary.	The Comptroller issues written guidance to requesting taxpayers. 34 Tex. Admin. Code § 3.1. The Texas State Tax Automated Research (STAR) System on the Comptroller's website includes redacted private letter rulings, general policy guidance, and administrative rulings. The Star System includes new documents, advanced search capabilities, and a subject matter index. All final SOAH decisions are published on the Comptroller's State Tax Automated Research (STAR) system and changes to SOAH proposed decisions are identified.	Statute of limitations does not apply if the "information contained in the [taxpayer's] report... contains a gross error," meaning at least a 25% understatement of tax. Tex. Tax Code Ann. § 111.205.

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UT	Yes. The four-member State Tax Commission conducts de novo initial (informal) and formal hearings. Utah Code Ann. §§ 59-1-501 to -504. Appeals from formal hearings of the State Tax Commission go to the district court for a trial de novo. Utah Code Ann. § 59-1-601. Commissioners are appointed by the Governor with consent of the Senate. No experience is required, but the Governor must request and consider lists of qualified candidates prior to appointment. Utah Code Ann. § 59-1-201.	Partial. Prepayment or bond is not required for State Tax Commission hearings. Taxpayers seeking judicial review must post security with the commission. However, the commission "shall waive" the security requirements if the taxpayer has sufficient financial resources or collection is not jeopardized. The commission may not unreasonably deny a waiver, and its decision is subject to judicial review. Utah Code Ann. § 59-1-611.	Equal. 3 years for both. Assessment – Utah Code Ann. §§ 59-7-519(1)(a); 59-1-1410. Refund – Utah Code Ann. §§ 59-7-522(2); 59-1-1410.	Equal. Federal short-term rate plus 2%. Underpayment – Utah Code Ann. §§ 59-7-510, 59-1-402(3)(b). Overpayment – Utah Code Ann. §§ 59-7-533, 59-1-402(3)(a).	30 days from date of mailing to file a petition. Supplemental information allowed later. Utah Code Ann. §§ 59-1-501; §59-1-504.	Original: Same as federal – 15th day of 4th month following close of taxable year. Utah Code Ann. § 59-7-505(2). Extended: 6 months. Form TC-20 instructions; Utah Code Ann. § 59-7-505(3). Automatic Extension: Yes. No application is required.	Final determination is not defined in state law and it is not clear reporting is based on exhaustion of all appeals for a tax year. Utah Code Ann. § 59-7-519(3). 90 days to report IRS adjustments. Utah Code Ann. § 59-7-519(3). Unclear if scope limited to IRS changes, assessment must be made 3 years within filing of report (or 6 months after federal waiver expires). Unclear refund period. UT Code §59-7-519(5). DOR states estimated payments can be made. UT has not conformed to the new MTC model for reporting federal partnership adjustments.	Utah private letter rulings are published on the UT State Tax Commission (STC) website with taxpayer information redacted. STC decisions are published on its website with taxpayer information redacted.	Employers doing business in the state for 60 days or less in a calendar year and have Tax Commission approval may be exempt from Utah withholding requirements. The Tax Commission may extend the exemption for 30 days. Utah Tax. Employees are subject to liability for personal income taxes on all Utah wages. Publication 14-Withholding Tax Guide (Rev. 10/18).
VT	No. Final determinations of the Tax Commissioner may be appealed directly to Superior Court. The administrative hearing and decision establishes the record; a taxpayer is not entitled to a de novo trial in Superior Court upon appeal. Vt. Stat. Ann. tit. 32, §§ 5883-5888; § 9817; VDOT Organization and Rules of Procedure. § 4.	No. Prepayment or posting a bond is not required for income tax, sales and use tax or meals and rooms tax appeals to Superior Court. Vt. Stat. Ann. tit. 32, § 5886 (income tax); Vt. Stat. Ann. tit. 32, § 9817 (sales and use tax); 9275 (meals and rooms tax).	Equal. 3 years for both. Assessment – 3 years from due date of tax or 3 years from date return was filed if late. Vt. Stat. Ann. tit. 32, § 5882(a). Refund – 3 years from the return due date. Vt. Stat. Ann. tit. 32, § 5884(a).	Unequal. Underpayment – Federal overpayment rate plus 200 basis points. Vt. Stat. Ann. tit. 32, § 3108(a). Overpayment – Average prime rate for 12-month period beginning 10/1 of the previous year. Id.	60 days after date of mailing. Vt. Stat. Ann. tit. 32, § 5883. In practice, the Department also places the appeal deadline in the assessment notification.	Original: On or before the date a U.S. income tax return is required to be filed. Vt. Stat. Ann. tit. 32, § 5862. Extended: 30 days after Federal extension filing date. Vt. Stat. Ann. tit. 32, § 5868. Automatic Extension: No. Taxpayer must apply using Form BA-403.	Final determination is not defined in state law and it is not clear reporting is based on exhaustion of all appeals for a tax year. Vt. Stat. Ann. § 32-5866. 60 days to report IRS adjustments. Vt. Stat. Ann. tit. 32, § 5866(a). In practice, scope limited to IRS changes. In general, 6 months for assessment/return when report filed. 32 VSA §§ 5882(b)(3) & 5844(a). No guidance on whether estimated payments can be made. VT has not conformed to the new MTC model for reporting federal partnership adjustments.	The VT DOT issues binding Formal Rulings and publishes redacted Formal Rulings relating to specific taxpayers and Technical Bulletins relating to general, non-binding guidance on its website. No independent tax dispute forum exists. Some ruling summaries are published on the DOT's website.	Nonresident employees are subject to withholding on the first day of travel within the State. Vt. Stat. Ann. 32 §§ 5822(a) and 5841.

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VA	No. The Tax Commissioner makes final determinations on administrative appeals. Proceedings at Circuit Court are de novo, but no tax experience is required. Va. Code Ann. §§ 58.1-1820 to -1825.	No. Prepayment or bond is not required for administrative appeals; pre-payment or bond also not required for proceedings at Circuit Court, unless the Commissioner succeeds in a motion to compel payment by meeting certain conditions. Va. Code Ann. § 58.1-1825.	Equal. 3 years for both. Assessment – Va. Code Ann. § 58.1-104. Refund – Va. Code Ann. § 58.1-1823.	Equal. Underpayment – Federal underpayment rate plus 2%. Va. Code Ann. § 58.1-15. Overpayment – Federal overpayment rate plus 2%. Va. Code Ann. § 58.1-15.	90 days from date of assessment. Va. Code Ann. § 58.1-1821.	Original: Same as federal – 15th day of 4th month following close of taxable year. Va. Code Ann. § 58.1-441(A). Extended: Any corp. may extend time to file the income tax return to 6 months after such due date or 30 days after the extended date for the federal income tax return, whichever is later. Va. Code Ann. § 58.1-453(A). Automatic Extension: Yes. 7-month extension to file corp. income tax return is provided automatically. Instructions for Preparing 2018 Form 500 Virginia Corp. Income Tax Return.	Final determination is not adequately defined to limit reporting based on exhaustion of all appeals for a tax year. 23 Va. Admin. Code § 10-20-180(B). One year to report IRS changes. Va. Code Ann. § 58.1-311. Scope limited to IRS changes and assessment/return period in general is 1 year. VA Code §§58.1-312(C) & 58.1-1823. No guidance on estimated payments; SOL for refund likely 2 years from payment. VA Code §58.1-1823. VA has not conformed to the new MTC model for reporting federal partnership adjustments.	The VA DOT publishes online redacted Rulings of the Tax Commissioner that include both redacted prospective guidance and redacted Rulings of the Tax Commissioner that address administrative appeals.	Nonresident employees are subject to liability and withholding on first day of travel in the State. Va. Code Ann. § 58.1-461. VA participates in the federal Treasury Offset Program's State Reciprocal Program (SRP) but compares with effective safeguards. Virginia Department of Taxation hires private attorneys to prosecute tax cases.
WA	The Washington State Board of Tax Appeals (BTA) is an independent agency hearing appeals from final decisions of the Department of Revenue's Administrative Review and Hearings Division. While tax expertise is required (RCW 82.03.020), the BTA hears both property and excise tax matters, and members may lack expertise in one or the other tax.	Yes. The Dept of Revenue is not foreclosed from collecting tax, even though payment of tax is not a jurisdictional requirement in the BTA; taxpayers may request a stay of collection from the DOR and post a bond. Payment is a jurisdictional requirement for appeals both directly to the superior court and from BTA decisions. RCW 82.32.180.	Equal. 4 years for both. Assessment – Wash. Rev. Code §§ 82.32.050(4), 82.32.100(3). Refund – Wash. Rev. Code § 82.32.060(1).	Equal. Federal short-term plus 2%. Underpayment – Wash. Rev. Code § 82.32.050(2). Overpayment – Wash. Rev. Code §§ 82.32.060(1), 82.32.060(5)(b), 82.32.050(2).	30 days after issuance of notice for excise taxes (includes sales/ use and B&O taxes). Wash. Rev. Code § 82.03.190.	N/A	N/A	The WA DOR issues binding written guidance. The DOR does not publish its Tax Rulings (considered confidential tax information). Board of Tax Appeals decisions are published to its website. The DOR's Administrative Review and Hearings Division applies certain criteria in deciding whether to publish opinions (e.g., addresses a novel area of law, a novel application of facts, or overrules a previous position). Approximately one-quarter of such decisions are currently being published.	The Legislature has repeatedly passed retroactive legislation expressly intended to reverse state high court decisions. See Dot Foods v. Dep't of Revenue (2016) and In re Estate of Hambleton v. Washington (2014). The DOR asserts it is not bound by: 1) informal decisions of BTA for other tax-payers or the same taxpayer for different tax years; 2) letter rulings for unpublished Dept determinations for other taxpayers; 3) industry guidelines posted on its website; and 4) regulations.

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WV	Yes. The West Virginia Office of Tax Appeals (OTA) hears appeals of decisions or orders of the Tax Commissioner. W.Va. Code § 11-10A-8. The OTA is a "quasi-judicial" agency. However, for administrative purposes, the OTA is located in the Department of Tax and Revenue. W.Va. Code § 11-10A-3. Tax expertise is required. W.Va. Code §§ 11-10A-6; 11-10A-7.	Prepayment or bond is not required for appeals to the Office of Tax Appeals (OTA). W.Va. Code Sec. 11-10A-18. However, for subsequent appeal of OTA decisions to the circuit court, "within ninety days after the petition for appeal is filed, or sooner if ordered by the circuit court, the petitioner shall file with the clerk of the circuit court a cash bond or a corporate surety bond approved by the clerk." W.Va. Code Sec. 11-10A-19.	Equal. 3 years for both. Assessment – W. Va. Code § 11-10-15(a). Refund – W. Va. Code § 11-10-14(i)(1).	Unequal. Prime rate plus three percentage points as annually fixed by Tax Commissioner. W. Va. Code § 11-10-17a(c). Underpayment – Additional 1.5% over base rate. W. Va. Code § 11-10-17(a). Overpayment – W. Va. Code §§ 11-10-17(a), 11-10-17(d); interest on overpayments runs from date of filing of claim. No interest paid if refund issued within 6 months of claim.	60 days after service. W. Va. Code § 11-10-8(a).	Original: Same as federal – 15th day of 4th month. W. Va. Code § 11-24-13(a). Extended: 6 months. W. Va. Code § 11-24-18; 2018 CNF120 instructions pg. 4. Automatic Extension: Yes. No application is required. 2018 CNF120 instructions pg. 4	Final determination is defined and is based on exhaustion of all appeals for a tax year. W.Va. Code Ann. §§ 11-21A-1 & 11-24-20. 90 days to report IRS changes. W. Va. Code § 11-24-20. Unclear if scope limited to IRS changes, assessment period is 90 days after filing, with unclear refund period. WV Code § 11-10-15(c). No clear guidance on estimated payments. WV adopted legislation that generally comports with the MTC model for reporting federal partnership adjustments. SB 499 (2019).	The Tax Commissioner can issue technical assistance advisories, upon request, at his or her discretion. W. Va. Code § 11-10-5r. The technical assistance advisories are available on the WV State Tax Department's website and are modified or redacted to not disclose the taxpayer's identity. However, only 4 have been published since 2006: 1 in 2010, 2011, 2013, and 2019, respectively. Office of Tax Appeals decisions (redacted) are available on the OTA website.	When a nonresident employee works only a short period of time within the State and it is reasonably expected that the total wages of such nonresident employee for services rendered in WV will not exceed his personal exemption. W. Va. Code St. R. § 110-21-71.42.4. WV participates in the federal Treasury Offset Program's State Reciprocal Program (SRP) without ensuring effective or adequate safeguards.
WI	Yes. The Wisconsin Tax Appeals Commission (TAC) hears appeals of the Department of Revenue's decisions on redetermination of assessments and claims for refund. Tax experience is required. Wis. Stat. Ann. §§ 71.88, 73.01, 15.105.	Prepayment or bond is not required at the Tax Appeals Commission (TAC). Wis. Stat. Ann. § 73.01(5)(a). Appeals from the TAC go to the Circuit Court, which may order a stay of enforcement of the TAC's decision at its discretion. Wis. Stat. Ann. § 227.52.	Equal. 4 years for both. Assessment – Wis. Stat. Ann. § 71.77(2). Refund – Wis. Stat. Ann. § 71.75(2).	Unequal. Underpayment – 12% per year. Wis. Stat. Ann. § 71.82(1)(a). Overpayment – 3% per year. No interest on refunds paid within 90 days of the later of due date or return filing date. Wis. Stat. Ann. § 71.82(1)(b).	60 days after receipt. Wis. Stat. Ann. § 71.88(1).	Original: On or before the date on which the corporation is re-quired to file for federal income tax purposes. Wis. Stat. Ann. §§ 71.24(1), 71.44(1)(a). Extended: Later of 7 months or original due date of federal return. Any federal extension extends the time for filing to 30 days after the federal due date if the extension is reported to the Dept on the return. Wis. Stat. Ann. §§ 71.24(7), 71.44(3). Automatic Extension: Yes. No separate Wisconsin extension is required. 2018 Form 4 Instructions.	Final determination is defined and is based on exhaustion of all appeals for a tax year. Wis. Admin. Code Tax § 2.105(4)(a)1. 90 days to report IRS changes. Wis. Stat. Ann. § 71.76. Scope limited to IRS changes with 90-day assessment/refund period. WI Admin. Code Tax § 2.105(3)(b) & WSA §§ 71.76 & 77.77(7)(b). DOR states amended return can be made – no clear estimated payment guidance. WSA § 71.90. WI has not conformed to the new MTC model for reporting federal partnership adjustments.	The WI DOR publishes redacted Private Letter Rulings in the Wisconsin Tax Bulletin. Wisconsin Tax Appeals Commission decisions are published on the Wisconsin State Bar website.	Nonresident employees who earn in-state wages of \$1,500 or more in a calendar year are subject to liability and with-holding. Wis. Stat. § 71.64(6); Dept. of Rev., Pub. W-166 (Feb. 2019). WI participates in the federal Treasury Offset Program's State Reciprocal Program but follows effective safeguards. 2013 Wis. Act 20 retroactively reduced interest rate for over-payments on most taxes from 9% to 3%, effective for refunds paid after date of enactment; regardless of year refund applied. §§ 1440e, 9337(4). Wis. Stat. 71.82 (1)(b).

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WY	The Wyoming State Board of Equalization consists of three members appointed by the Governor and hears appeals of final decisions of the Department of Revenue. The Board may contract with an attorney licensed in the state of Wyoming to perform the functions of a presiding officer, provided the attorney is knowledgeable of and qualified in the particular areas of taxation which are the subject of the appeal. Wyo. Stat. Ann. §§ 39-11-102.1, 39-11-109.	Partial. Prepayment or bond is not required for an appeal to the Board of Equalization. However, taxpayers must prepay or obtain a stay order to appeal to the District Court. Rules, Wyoming Board of Equalization, Ch. 2, Sections 5 and 35.	Equal. 3 years for both. Assessment – Wyo. Stat. Ann. § 39-15-110(b). Refund–Wyo. Stat. Ann. § 39-15-110(a).	Unequal. Underpayment – Average prime rate (by formula) plus 4%. Wyo. Stat. Ann. § 39-15-108(b). Overpayment – Average prime rate, only on escrow for taxes paid under protest on appeal. See generally Wyo. Stat. Ann. § 39-11-109(f)(i).	30 days from the date of the final administrative decision at issue or of the date of mailing of the final administrative decision as evidenced by postmark, whichever is later. State Board of Equalization Rules, Chapter 2, Sec 5 (e).	N/A	N/A	The WY DOR issues letter rulings to taxpayers under its general administrative authority, but does not publish them, citing confidentiality statutes. The Wyoming State Board of Equalization publishes written opinions to its website.	



The Council On State Taxation (COST) is a nonprofit trade association consisting of approximately 550 multistate corporations engaged in interstate and international business. COST's objective is to preserve and promote equitable and nondiscriminatory state and local taxation of multijurisdictional business entities.