



Arizona Supreme Court No. R-24-0058

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TO:

Rule 28 Distribution

Mary Z Chandler

Brad Tebow

George Shook

Hon Samuel A Thumma

Hon Erik Thorson, Tax Court Presiding Judge

## ATTACHMENT<sup>1</sup>

### RULES OF THE SUPREME COURT OF ARIZONA

#### Rule 31.3. Exceptions to Rule 31.2

(a)–(c) [No change]

(d) **Tax-Related Activities and Proceedings.**

(1)–(4) [No change]

(5) In any tax-related proceeding before the Arizona Department of Revenue, the Office of Administrative Hearings relating to the Arizona Department of Revenue, a state or county board of equalization, the Arizona Department of Transportation, the Arizona Department of Economic Security, the Arizona Department of Child Safety, or any county, city, or town taxing or appeals official, a person may represent a taxpayer if:

(A) the person is:

(i) a certified public accountant,

(ii) a federally authorized tax practitioner (as that term is defined in A.R.S. § 42-2069(D)(1)); or

(iii) the taxpayer's duly appointed representative

(I) for disputes concerning the valuation or classification of property in which the property is class three property as described in A.R.S. § 42-12003 or in which the full cash value of all real or personal property does not exceed \$2,000,000, and the person is not receiving compensation for such representation (other than receiving reimbursement for costs) or

(II) for disputes concerning all other taxes in which the amount of the ~~in~~ ~~matters in which the amount in dispute, including tax, interest and penalties, is less than \$5,000, the taxpayer's duly appointed representative;~~  
or

(B) [No change]

(e) [No change]

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<sup>1</sup> Additions to the text of a rule are shown by underscoring and deletions are shown by ~~strike through~~.