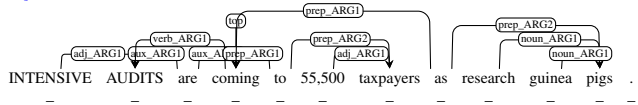
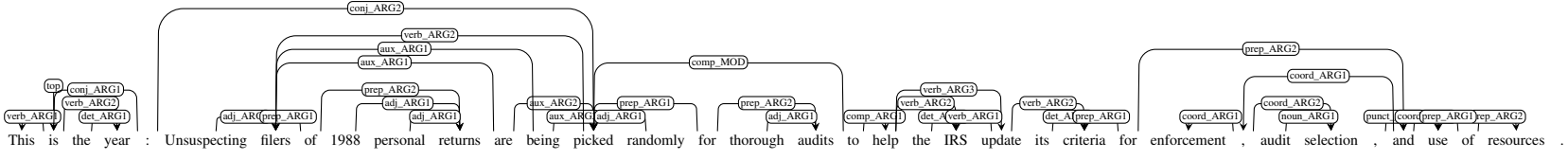


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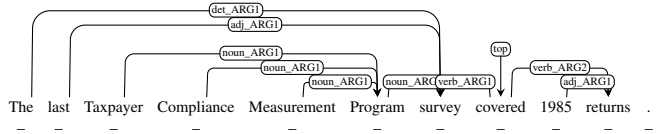
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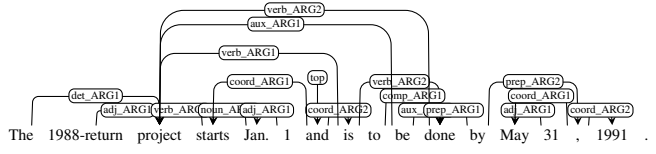
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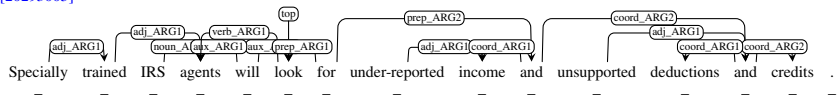
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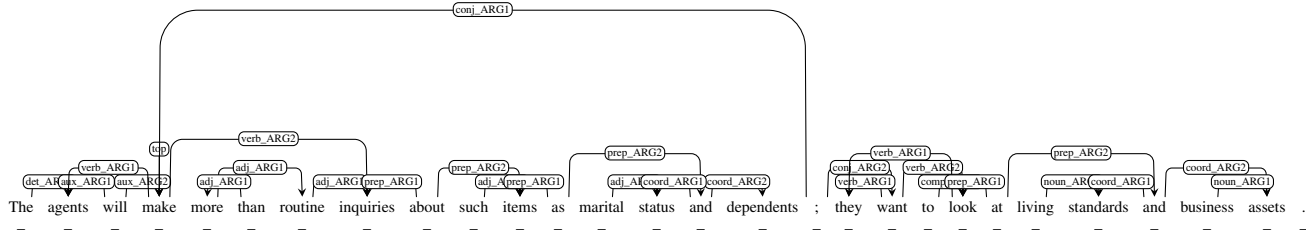
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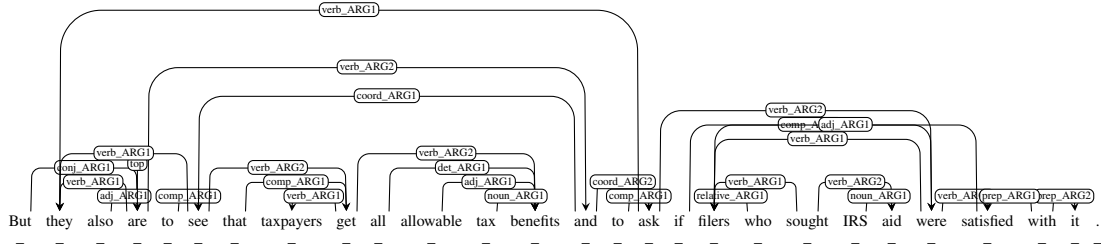
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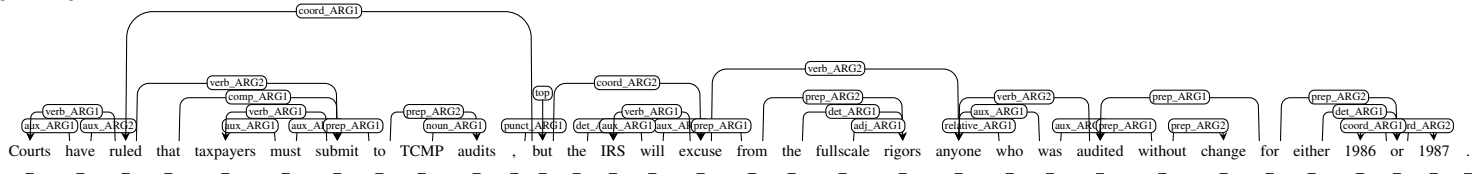
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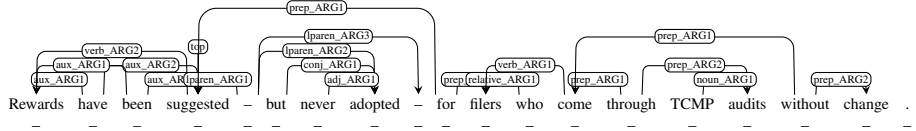
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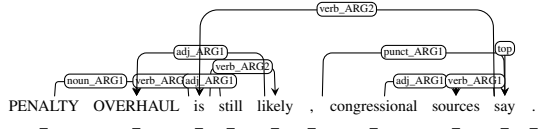
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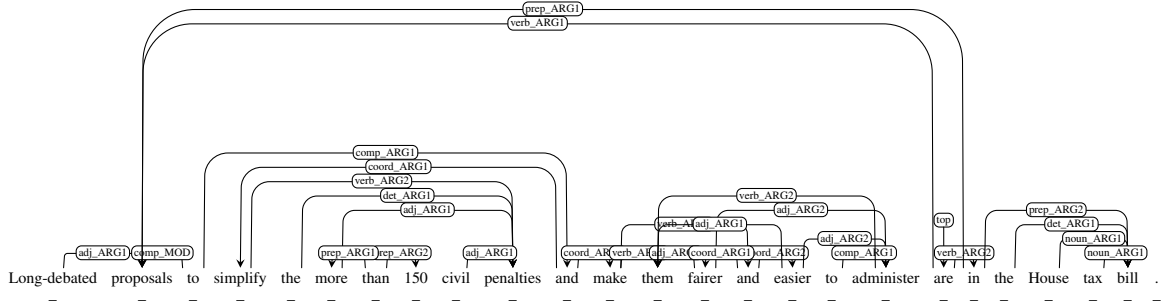
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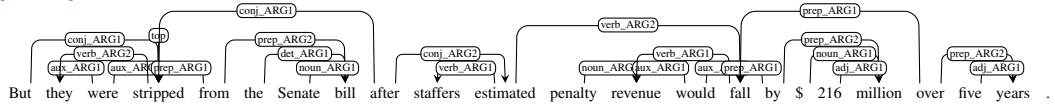
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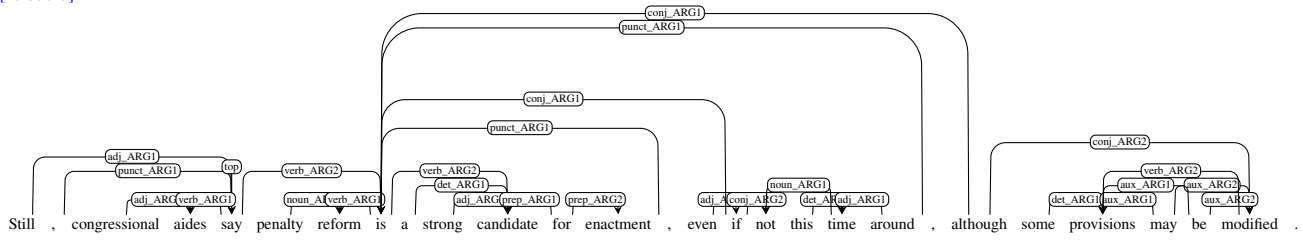
[20293011]



[20293012]



[20293013]



[20293014]

Sen. Pryor ( D . Ark. ) . a leader on the issue who generally backs the House plan . wants some changes -- for one , separate sanctions for negligence and large misstatements of tax owed . not a single penalty .

[20293015]

He would ease the proposed penalties for delayed payroll-tax deposits and for faulty Form 1099 and other reports that taxpayers correct voluntarily .

[20293016]

The General Accounting Office urges Congress to ensure that all penalties retain their force as deterrents .

[20293017]

TAXPAYERS ' RIGHTS are defined by a growing number of states .

[20293018]

The 1988 tax act created a federal bill of rights spelling out IRS duties to protect taxpayers ' rights in the assessment and collection of taxes .

[20293019]

States are following suit .

[20293020]

California enacted a rights law in 1988 .

[20293021]

In 1989 , Illinois , Kansas , Ohio , Oregon and South Carolina have adopted rights laws . the Federation of Tax Administrators , a state officials ' group , reports ; the features vary .

[20293022]

And taxpayer groups are urging legislation in many other states .

[20293023]

One group is the Committee on State Taxation , which comprises 330 multistate corporations and advises the Council of State Chambers of Commerce .

[20293024]

The group 's Mark Cahoon says its efforts begun in 1989 have led to the introduction of bills in Massachusetts , Minnesota and Colorado to establish evenhanded procedures affecting all kinds of taxpayers .

[20293025]

The group also seeks uniformity among states in provisions for taxpayers ' rights .

[20293026]

This week , New York City announced a 10-point policy patterned on the federal bill of rights for taxpayers .

[20293028]

Also unaltered : 12 cents for charitable activities and nine cents for medical and moving costs .

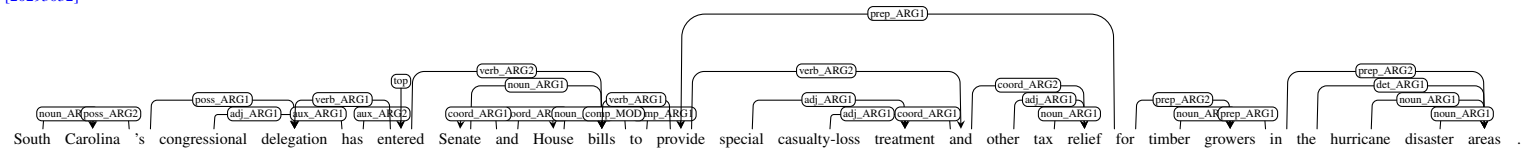
[20293030]

The bill would thwart a recent Labor Department opinion that investing individual-retirement-account funds to earn free checking violates the law .

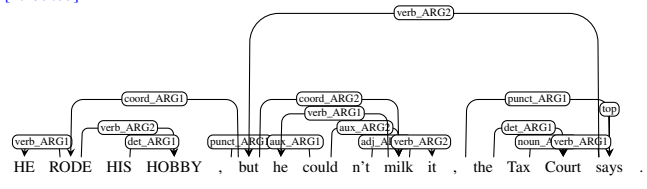
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HUGO FELLED vast timberlands .

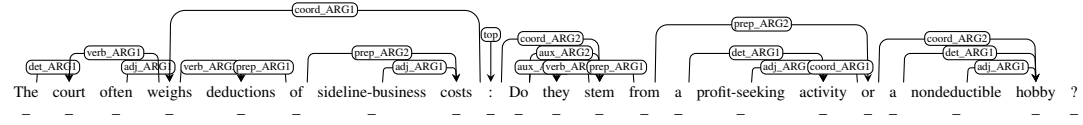
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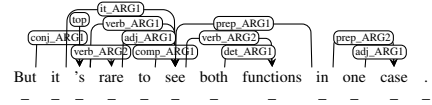
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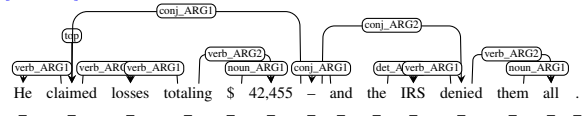
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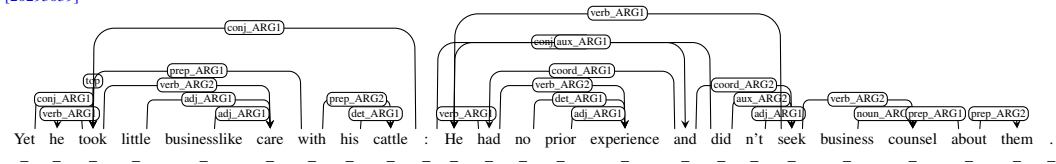
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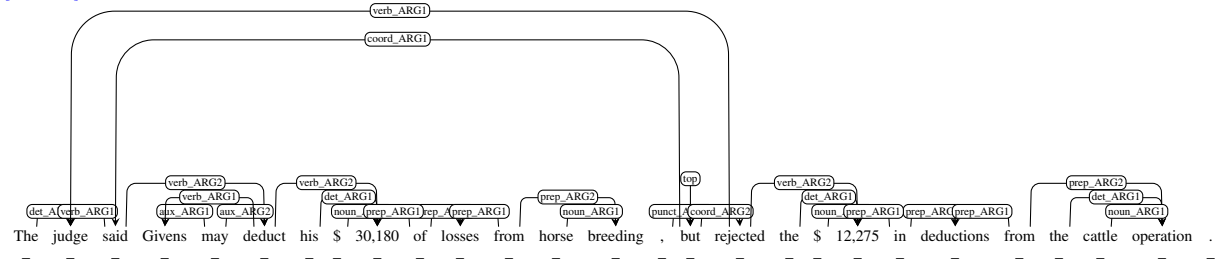
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[20293039]



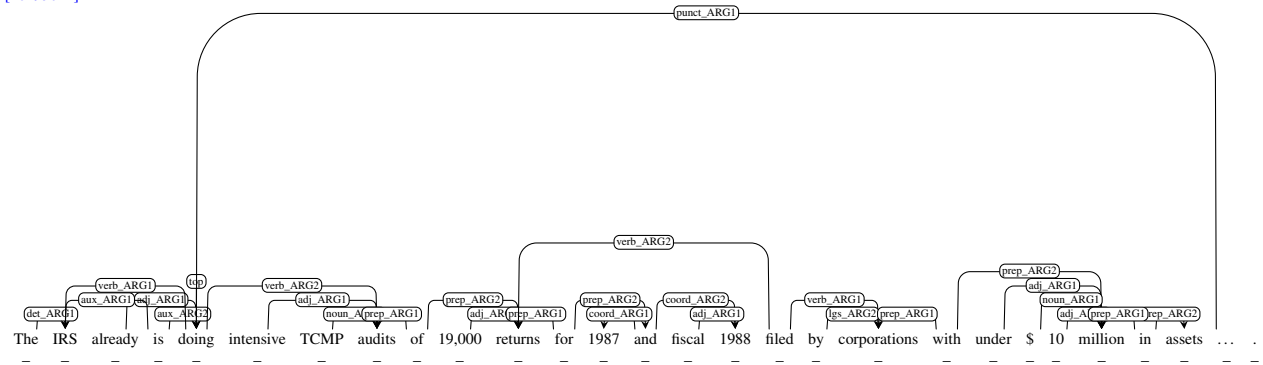
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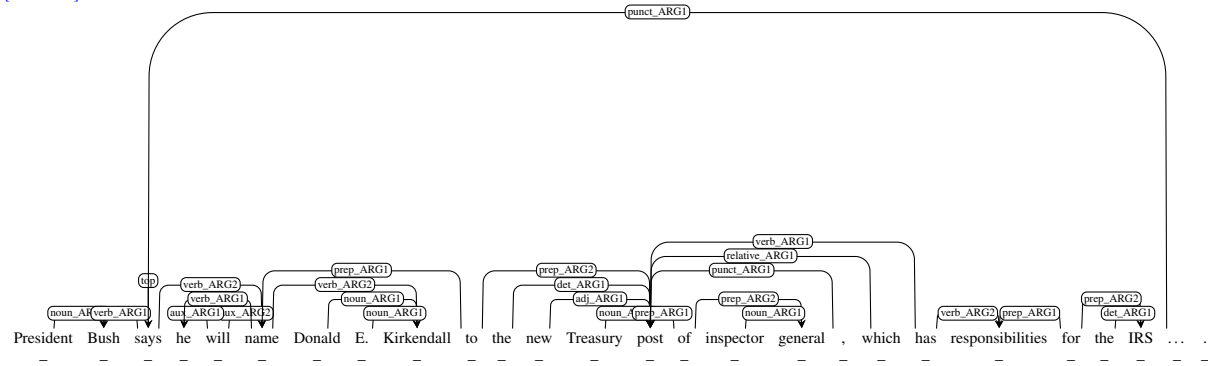
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[20293042]



[20293043]



[20293044]

