

**Testimony in support of SB 660– Office of the Comptroller – Taxpayer Advocate
Division**

Before the Senate Budget and Taxation Committee

March 9, 2023

Good afternoon, Chair Guzzone, Vice Chair Rosapepe and members of the Budget and Taxation Committee. My name is Beverly Winstead, Clinic Instructor at the University of Maryland Francis King Carey School of Law, Low Income Taxpayer Clinic. I offer my strong support of SB 660 as an individual faculty member and not as a representative of the law school and university. My viewpoint reflects the scholarly research and hands-on supervision I have conducted, as well as my own representation of Maryland taxpayers for nearly fifteen years.

I graduated law school in 2008 and immediately upon graduating and passing the bar I began practicing as a tax resolution attorney. A tax resolution attorney works on behalf of taxpayers to resolve tax disputes, such as disputes that occur during examinations of tax returns, disputes that occur because a taxpayer can't pay what they owe, and etc. Over the course of the last 15 years, I have found that not all matters can be resolved through normal channels. On more than one occasion I have worked with the IRS's Taxpayer Advocate Service to assist me. The Taxpayer Advocate office is an independent organization within the IRS. They are charged with ensuring that every taxpayer is treated fairly, and they help to facilitate resolution of IRS tax problems.

One example of when I used the Taxpayer Advocate Service occurred when we began working with a client in April 2019. She was a single woman who was doing all she could to stay above water and care for 2 autistic dependents. She sought our help with getting her earned income tax credit reinstated. We were not able to resolve this case through normal IRS channels so we reached out to the Taxpayer Advocate Service. By working with TAS we helped her get reinstated and we obtained her refunds. She needed those refunds badly to pay for basic living expenses for herself and her autistic dependents.

If this issue arose on the state level, and we could not get it resolved through normal channels, who do we turn to get the matter resolved? Unfortunately, I cannot say the taxpayer can go to the Taxpayer Advocate Office because Maryland does not have a Taxpayer Advocate. From my experience, I would have to contact staff in the Comptroller's Office or reach out to the Comptroller's Ombudsman's Office. All taxpayers do not have the same access to these resources or are not aware that they exist.

Establishing a Taxpayer Advocate Office would help in resolving state related tax issues which proves beneficial to not only our citizens but to the state as well. SB 660 ensures that hard-working Marylanders with tax disputes gets an additional tool to resolve their tax matters. Therefore, I strongly urge the Committee to provide a favorable report on SB 660.

Thank you for your consideration.