



## ***National Taxpayer Advocate Enhancement Act of 2025 (H.R. 997)***

### **Background:**

#### **National Taxpayer Advocate Independent Legal Counsel**

- In advocating for taxpayer rights and developing an independent position on matters that affect taxpayers both individually and collectively, the National Taxpayer Advocate often requires **independent legal advice**.
- No current law specifically authorizes the National Taxpayer Advocate to hire and supervise attorneys.
- Currently, staff hired by the National Taxpayer Advocate is accountable to internal IRS counsel, not the Taxpayer Advocate, creating a potential conflict of interest to the detriment of the taxpayer.
  - However, Internal Revenue Code § 7803(c) makes clear that the Taxpayer Advocate Service, which the National Taxpayer Advocate leads, is **expected to operate independently of the IRS in key aspects**.
  - The inability of the National Taxpayer Advocate to hire legal advisors also extends to the inability of promoting attorneys currently working in the Taxpayer Advocate Service, which accelerates attrition.

#### **The National Taxpayer Advocate Enhancement Act of 2025:**

- The National Taxpayer Advocate Enhancement Act **authorizes the National Taxpayer Advocate to hire attorneys who report directly to her**.
- The legislative recommendation included in this bill is recommendation #37 in the 2025 Purple Book.