DESCRIPTION OF H.R. 9498,
THE “TAXPAYER ADVOCATE PARTICIPATION ACT”

Scheduled for Markup
by the
HOUSE COMMITTEE ON WAYS AND MEANS
on July 1, 2026

Prepared by the Staff
of the
JOINT COMMITTEE ON TAXATION

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INTRODUCTION

The House Committee on Ways and Means has scheduled a committee markup for July 1, 2026, of H.R. 9498, the "Taxpayer Advocate Participation Act." This document,[1] prepared by the staff of the Joint Committee on Taxation, provides a description of this bill.

[1] This document may be cited as follows: Joint Committee on Taxation, *Description of H.R. 9498, the "Taxpayer Advocate Participation Act"* (JCX-22-26), June 29, 2026. This document can also be found on the Joint Committee on Taxation website at www.jct.gov. All section references in the document are to the Internal Revenue Code of 1986, as amended (the "Code"), unless otherwise stated.

A. Authorization for National Taxpayer Advocate to Appear as *Amicus Curiae* in Federal Tax Cases

Present Law

National Taxpayer Advocate

The Office of the Taxpayer Advocate is expected to represent taxpayer interests independently in disputes with the Internal Revenue Service ("IRS").[2] The Office of the Taxpayer Advocate has four principal functions:[3]

1. to assist taxpayers in resolving problems with the IRS;
2. to identify areas in which taxpayers have problems in dealing with the IRS;
3. to propose changes in the administrative practices of the IRS to mitigate problems identified in (2); and
4. to identify potential legislative changes which may be appropriate to mitigate such problems.

The National Taxpayer Advocate supervises and directs the Office of the Taxpayer Advocate. The National Taxpayer Advocate is appointed by the Secretary of the Treasury ("Secretary") in consultation with the Commissioner of Internal Revenue ("Commissioner") and the Oversight Board and reports directly to the Commissioner.

The National Taxpayer Advocate is not authorized to appear as *amicus curiae*, or submit amicus briefs in Federal tax litigation. Only officers of the Department of Justice may represent the United States in litigation, except as otherwise authorized by law.[4] The Secretary is represented by the Chief Counsel for the IRS (or his delegate) in litigation before the U.S. Tax Court.[5]

Taxpayer rights

In discharging his duties, section 7803(a)(3) provides that the Commissioner is to ensure that employees of the IRS are familiar with and act in accord with taxpayer rights as afforded by other provisions of Title 26, including—

1. the right to be informed,

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[2] Sec. 7803(c).

[3] Sec. 7803(c)(2).

[4] 28 U.S.C. sec. 516.

[5] Sec. 7452.

2. the right to quality service,

3. the right to pay no more than the correct amount of tax,

4. the right to challenge the position of the Internal Revenue Service and be heard,

5. the right to appeal a decision of the Internal Revenue Service in an independent forum,

6. the right to finality,

7. the right to privacy,

8. the right to confidentiality,

9. the right to retain representation, and

10. the right to a fair and just tax system.

Description of Proposal

Under the proposal, the National Taxpayer Advocate may appear as *amicus curiae* in any action brought in a court of the United States related to Federal tax law. In any such action, the National Taxpayer Advocate may present the views of the National Taxpayer Advocate only with respect to an issue which may broadly affect the rights of taxpayers, particularly the rights described in section 7803(a)(3). A court of the United States is to grant the application of the National Taxpayer Advocate to appear in such action for this purpose.

Effective Date

The proposal is effective on the date of enactment.

B. Estimated Revenue Effects

The staff of the Joint Committee on Taxation estimates the proposal to have a negligible effect on Federal fiscal year budget receipts.