



H.R. 9498, *Taxpayer Advocate Participation Act*

Rep. Steube (R-FL), Rep. DelBene (D-WA)

Background:

- Under current law, and with few exceptions, only officers of the Department of Justice may represent the United States in litigation.
- The **National Taxpayer Advocate**, who advocates for taxpayers within the IRS and before Congress, is **not authorized to represent the interests of taxpayers who appear in litigated cases as an amicus curiae (an individual, organization, or government entity not party to the lawsuit but permitted to assist the taxpayer by offering expertise)**.
 - While trial lawyers advocate on behalf of clients to win individual cases, precedential issues that could affect all or many taxpayers sometimes come before the courts with no one representing the interests of taxpayers as a group.
- The National Taxpayer Advocate has said that **it is anticipated this authority would be used sparingly**, as is the practice of the Small Business Administration Chief Counsel for Advocacy.

H.R. 9498, *Taxpayer Advocate Participation Act*:

- Amends the Internal Revenue Code to **allow the National Taxpayer Advocate to 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**.
- This bill **will protect taxpayer rights** by allowing the National Taxpayer Advocate to weigh in on cases impacting taxpayers.