



Taxpayer Advocate and Experience Officer

Maria French
***Taxpayer Advocate and Experience Officer
Department of Administrative and Financial
Services
Maine Revenue Services***

LD 1876 – An Act to Change the Name and Duties of the Taxpayer Advocate to Increase the Use of State Tax Credits

**Created the
Taxpayer Advocate and Experience
Officer position**

Enacted July 1, 2025

36 M.R.S. § 151-C



What does the Taxpayer Advocate and Experience Officer do?

Three Primary responsibilities:

1. Assist taxpayers in resolving tax problems
2. Assist with navigating tax benefit programs
3. Identify and propose changes to help mitigate problems with access to benefit programs





Assist Taxpayers with resolving tax issues

How does the Taxpayer Advocate and Experience Officer assist taxpayers with resolving their tax issues?

1. Establishes “best contact” within MRS to review/resolve issues
2. Facilitates a speedy resolution, when possible
3. Explains the process for a path forward, including appeals, offer in compromise, payment plans, etc.





Assist with navigating tax benefit programs

How does the Taxpayer Advocate and Experience Officer assist with navigating tax benefit programs?

1. Describes available programs to taxpayers, legislators, advocacy groups and other interested parties
2. Provides proactive outreach
3. Assists with simplified access to taxpayer benefit programs





Identify and propose changes to mitigate problems with access to benefit programs

How does the Taxpayer Advocate and Experience Officer assist with this?

1. Identifies trends in taxpayer issues
2. Based on trends, recommends changes to improve understanding and access to benefit programs
3. Provides recommendations to the Governor's office, DAFS Commissioner, MRS senior management, regarding tax law and administrative practices
4. Identify legislative changes that may be appropriate to mitigate problems





How to reach the Taxpayer Advocate and Experience Officer

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Poll Question

True or False: LD 1876, An Act to Change the Name and Duties of the Taxpayer Advocate to Increase the Use of State Tax Credits, was enacted on July 1, 2025.

- **True**
- **False**



Questions?

Thank you.



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