



News Release

Maryland Comptroller Announces Director of the New Office of the Taxpayer Advocate

Comptroller Lierman and Director Elena Fowlkes outline a vision for supporting Maryland taxpayers and improving customer service delivery

ANNAPOLIS, Md. (April 9, 2025) — **Comptroller Brooke E. Lierman** has launched the Office of Taxpayer Advocate, a new office within the Office of the Comptroller of Maryland. Elena Fowlkes, an experienced tax attorney and policy expert, will serve as the agency’s inaugural Taxpayer Advocate and oversee the four-person office.

“I am thrilled to welcome Elena Fowlkes to our team. Director Fowlkes is a public servant passionate about helping Marylanders navigate tax challenges, ensuring they are treated equitably, and providing them with the strongest means of support available through our agency,” Comptroller Lierman said. “I am committed to making government work better, and I am confident Director Fowlkes will find solutions that will improve our processes and services. I am looking forward to working in partnership to increase transparency and minimize red tape for Marylanders.”

In her new role, Fowlkes will oversee a team of analysts who work directly with taxpayers to resolve complex issues that are not settled through ordinary customer service channels. The Office of the Taxpayer Advocate will make recommendations on ways to improve processes within the agency to make the tax system more equitable.

“As a proud Maryland resident, I’m honored to serve as the first Taxpayer Advocate at the Comptroller of Maryland, leading this important work to ensure that every taxpayer has a voice. The creation of this office is a significant step in strengthening our accountability to taxpayers and improving access to a fair, transparent, and efficient tax system,” Director Fowlkes shared. “I welcome the opportunity to make data-driven recommendations that keep taxpayers at the center of our work, and to build a system that works for every Marylander.”

Director Fowlkes previously served as the first Taxpayer Advocate for the District of Columbia Office of Tax and Revenue before her promotion to Assistant Director of Operations. Prior to her work in Washington, D.C., Director Fowlkes taught tax law at

the University of Baltimore School of Law and worked as assistant director of its low-income taxpayer clinic. She also served as a Hearing Officer in the Hearings and Appeals Division for the Maryland Comptroller's Office.

The Office of the Taxpayer Advocate

Comptroller Lierman [introduced legislation](#) passed by the Maryland General Assembly in 2023 that created the Office of the Taxpayer Advocate within the agency. It replaces the agency's former Ombudsman's office and is committed to achieving swift and adequate solutions for taxpayers. They will review a range of issues and challenges, including unresolved tax matters and mistakes made by members of the agency, with the goals of enhancing transparency, building trust, and improving customer service delivery and issue resolution.

The Office of the Taxpayer Advocate will also engage in taxpayer outreach and education to ensure that taxpayers are informed about the tax system, their rights under state law, and the resources and services available to them.

[Learn more about the Office of the Taxpayer Advocate](#)

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