



COMPTROLLER *of* MARYLAND

S E R V I N G T H E P E O P L E

MARYLAND OFFICE OF THE
TAXPAYER ADVOCATE
2025 ANNUAL REPORT

Prepared by: **Andrea Brown**, Director, Office of the Taxpayer Advocate,
November 2025-present, and
Elena Fowlkes, Director, Office of the Taxpayer Advocate,
January 2025-September 2025

A Message from the Comptroller of Maryland

Dear Marylanders,

I am proud to present the inaugural Annual Report of the Office of the Taxpayer Advocate - a milestone for the Comptroller's Office and an important step in how we serve the people of Maryland.

The creation of this office was a key recommendation from my transition committee and reflected what we heard from taxpayers, practitioners, and community partners: Maryland needed a stronger, independent voice within government to resolve taxpayer concerns and identify systemic challenges. From day one, I committed to building a Comptroller's Office that makes Maryland more equitable, resilient, and prosperous. Establishing the Office of the Taxpayer Advocate was central to that vision.

The Taxpayer Advocate model is a proven best practice, used by the IRS and other jurisdictions, including Washington, D.C., to strengthen trust between taxpayers and tax administrators. By transforming the former Ombudsman's Office into a fully empowered Office of the Taxpayer Advocate - with enhanced leadership, staffing, and tools - we created a structure designed not only to resolve individual cases but also to identify patterns, improve systems, and prevent future problems.

In its first year, the office demonstrated the value of this approach - assisting hundreds of taxpayers while providing critical insight into how our processes can be clearer, fairer, and more efficient. This report reflects that dual mission: addressing real challenges today while offering data-driven recommendations to strengthen tax administration for the future.

I am deeply grateful to Maryland's first Taxpayer Advocate, Elena Fowlkes, and her team for their leadership and commitment to listening to taxpayers and driving meaningful improvements. I also thank Director Andrea Brown, who now leads the office, and the dedicated employees across the Comptroller's Office who work tirelessly to process returns, issue refunds, and support millions of taxpayers amid growing complexity.

This report is both an accountability tool and a roadmap for continued modernization. I look forward to using its findings to guide our work as we build a tax system that earns public trust, supports voluntary compliance, and treats every Marylander with fairness and respect.

My best,



Brooke Lierman
Comptroller of Maryland



Message from the Maryland Taxpayer Advocate

Dear Fellow Marylanders,

It is with deep gratitude that I present the 2025 Annual Report from the newly established Office of the Taxpayer Advocate. This report is made possible because of the Maryland taxpayers, practitioners, community groups, and other stakeholders who have shared their experiences, raised their concerns, and trusted us to be their voice within the Comptroller's Office. Your willingness to engage with our office has guided our work and strengthened our ability to advocate for a system that serves all Marylanders.

In its inaugural year, the Office of the Taxpayer Advocate (OTA) team successfully resolved 633 cases using the CRM system. This achievement reflects the effectiveness of our processes and the dedication of staff in addressing complex taxpayer issues. Resolving such a significant number of cases during the first year demonstrates OTA's critical role in improving the taxpayer experience and reducing systemic friction. The Comptroller also appointed Maryland's first Taxpayer Advocate, Elena Fowlkes, who, along with a dedicated team, focused on listening, learning, and laying the groundwork for a taxpayer-centered transformation. Our vision is to elevate the voices of Maryland taxpayers, reduce friction in compliance, and promote a culture of service, transparency, and trust.

After nearly 20 years with the agency, I was honored to be appointed Taxpayer Advocate in the fall of 2025, and I remain committed to advancing this vision and driving meaningful improvements for Maryland taxpayers.

This 2025 report reflects the collective research of Ms. Fowlkes and myself. It details areas where taxpayers face barriers in meeting their obligations, the systemic issues contributing to frustration, and opportunities for improvement through intentional design, data collection, and collaborative problem-solving. These insights and recommendations aim to support the Maryland Comptroller in achieving modernization goals while fulfilling its mission to serve every Marylander fairly and efficiently.

Our small but dedicated team has worked with numerous individuals and businesses to resolve long-standing tax issues, identify systemic challenges, and partner with stakeholders and community organizations to empower taxpayers.

I also extend sincere thanks to the Comptroller's staff, who processed millions of returns and refunds, answered hundreds of thousands of inquiries, and diligently addressed taxpayer concerns daily. While the barriers presented in this report represent only a minority of Maryland tax cases, they highlight opportunities to make tax administration more fair, transparent, and equitable.

Sincerely,



Andrea N. Brown

The Role of the Office of Taxpayer Advocate

The Office of the Taxpayer Advocate (OTA) was established on January 1, 2025, and serves as a resource dedicated to assisting taxpayers. Comprised of a team of four experienced professionals, OTA provides guidance, personalized support, and advocacy to help individuals navigate complex tax issues. In addition to offering individual assistance, the office works to identify and address systemic challenges within the tax administration process, ensuring fairness and transparency for all taxpayers. Through its dual focus on direct service and systemic reform, OTA aims to improve the overall taxpayer experience and promote equitable treatment.

Overview of 2025 Annual Report

The findings and recommendations in this report are grounded in the real experiences of Marylanders. They reflect the cases brought to the attention of the Office of the Taxpayer Advocate (OTA) throughout the 2025 calendar year, the patterns observed in resolving those cases, and the feedback received from individuals, practitioners, and other stakeholders. In addition, the analysis draws on data from the Comptroller's Office, internal research, and ongoing collaboration with agency staff. Together, these sources provide insight into where operational improvements can be made to improve how taxes are administered in the State of Maryland.

I. Overview of the Office of Taxpayer Advocate

Comptroller Brooke E. Lierman introduced legislation that was passed by the Maryland General Assembly in 2023, establishing the Office of the Taxpayer Advocate (OTA) within the Office of the Comptroller of Maryland. House Bill 707, Office of the Comptroller – Taxpayer Advocate Division – adds to Tax General Article Section 2-102.2 and charges the agency with the following duties:

The Division Shall:

1. Be subject to all confidentiality and disclosure provisions applicable to the Comptroller's Office;
2. Be responsible for assisting taxpayers and their representatives to ensure that taxpayers and their representatives understand and utilize the policies, processes, and procedures available for the resolution of problems related to tax programs and debt collection programs administered by the Comptroller;
3. Assist taxpayers in resolving problems with the Comptroller's Office;
4. Identify areas in which taxpayers experience problems in dealing with the Comptroller's Office;
5. Provide expeditious service to taxpayers whose problems are not resolved through ordinary channels;
6. Collaborate with other employees of the Comptroller's Office to resolve the most complex and sensitive taxpayer problems;
7. Resolve systemic problems experienced by taxpayers;
8. Report to the Comptroller if, in the opinion of the division, the Comptroller's Office is administering a law improperly;
9. Participate and represent taxpayers' interests and concerns in planning meetings, reviewing instructions, and formulating policies and procedures of the Comptroller's Office;
10. Compile data each year on the number and type of taxpayer complaints and evaluate the actions taken to resolve complaints;
11. Survey taxpayers each year to obtain their evaluation of the quality of service provided by the Comptroller's Office;
12. Propose changes in the administrative practices of the Comptroller's Office to mitigate issues in resolving problems and complaints identified under items (3) and (10) of this subsection;
13. Identify potential legislative or regulatory changes that may be appropriate to resolve any problems or complaints identified under items (3) and (10) of this subsection;
14. Establish an electronic portal on the Comptroller's website where taxpayers can interact with the division directly; and
15. Perform other related duties as assigned by the Comptroller in accordance with Title 13, Subtitle 1A of this article.

The new office serves as the voice of Marylanders across the agency and externally. OTA is responsible for reviewing a range of issues and challenges, including unresolved tax matters. Its primary goals are to enhance transparency, build trust, and improve customer service delivery and issue resolution. The office also engages 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.

The office officially commenced public operations in January 2025, replacing the former Ombudsman's Office. While the Ombudsman's Office shared a similar mission of assisting taxpayers, it faced substantial challenges: the office was significantly understaffed, and it lacked the necessary technological tools for effective casework, tracking, and analysis. The establishment of the OTA addressed these limitations during its first year through the strategic hiring of its first director and three analysts, integration into the agency's customer relationship management platform, and the development of streamlined standard operating procedures.

II. Operational Vision

Comptroller of Maryland (COM) centers its work on creating a state that is more equitable, more resilient, and more prosperous so that every Marylander can reach their full potential. Beginning in 2023, the agency developed three pathways to drive success: implementing critical agencywide improvements to help state government work better; ensuring resources and expertise of the office are leveraged to create opportunities for and positively impact Maryland families, communities, and businesses; and positioning Maryland for responsible, long-term economic growth and success.

Over the past two years, COM has achieved substantial progress in modernizing its operations and improving the taxpayer experience. This was accomplished through the implementation of initiatives in the following areas:

- Technology and Infrastructure- modernizing technology systems, strengthening data analytics capabilities, and launching a new, accessible website in April 2025;
- System Integration- transitioning business tax processing to the new Maryland Tax Connect system and implementing the MyCOMConnect CRM platform agency-wide; and
- Customer Service Enhancement- advocating for and allocating additional resources to the Taxpayer Services Division (TSD), which has seen a substantial increase in customer engagement across all service channels.

These significant agency-wide investments have strengthened previously under-resourced core administrative and operational functions. OTA's operational observations for this report largely focus on these core areas and the taxpayer's experience.

III. Operational Observations

a. Customer Experience

Why Customer Experience Matters

Tax laws have become increasingly complex, and the process of preparing and filing taxes can be intimidating

for taxpayers. Many, in turn, look to the Office of the Comptroller to answer their questions and provide guidance on their taxes. COM recognizes that customer experience (CX) is not just about convenience; it's a critical element of our tax system, which largely relies on voluntary compliance and on our agency's ability to foster a cooperative relationship between COM and the taxpayers it serves.

High levels of trust, perceived legitimacy, and tax morale - the intrinsic motivation to pay taxes - are essential to effective tax administration. Taxpayers who trust tax authorities are more likely to comply with their tax obligations. Even though individuals and businesses may not want to pay a portion of their earnings as tax payments, knowing that they are contributing to healthy economies, improved communities - and that this contribution is exacted fairly and in proportion to their income - boosts tax compliance and cooperation. These positive experiences build trust, encourage voluntary compliance, and promote a culture of reciprocity between taxpayers and government institutions.

The Taxpayer Services Division (TSD) serves as taxpayers' primary point of contact within COM. As the front line for taxpayer engagement, TSD's mission is to deliver a respectful, responsive, and results-oriented customer service experience. In recent years, TSD has experienced a substantial increase in customer engagement across all service channels.

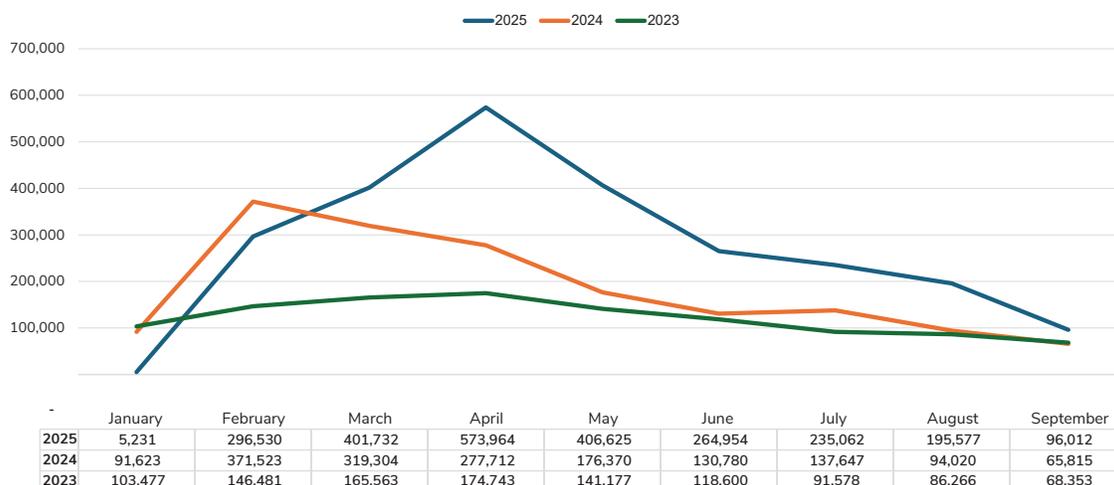
Below are a few key data points (Calendar Year (CY) 2022-2025), highlighting this issue:

- Walk-in visits increased from 16,896 in 2022 to 78,489 in 2025 – a +365% increase
- In-person appointments increased from 9,942 in 2022 to 10,816 in 2025 – a +9% increase
- Virtual appointments increased from 3,036 in 2022 to 3,538 in 2025 – a +17% increase
- Total walk-ins + appointments increased from 29,874 in 2022 to 92,843 in 2025 – a +211% increase
- Total phone calls received increased from 1,175,102 in 2022 to 2,475,687 in 2025 – a +111% increase¹ (See “Call Volume by Month and Year” chart)
- Because of state government HR changes, the number of PINs for call agents declined from 74.9 to 62.7 from 2022 to 2025 – a 16.3% decrease.² A required state hiring freeze then slowed the hiring of new call center staff in late 2025. As of January 2026, there are 57 call agent PINs, 96% of which are filled.

1 **Note:** Due to a system transition from Lumen to Genesys in CY2025, call data collection has significantly improved. Previous years underreported total call volumes by excluding non-queued calls. As a result, year-over-year comparisons may be misleading.

2 **Note:** The agency discontinued the offering of contracts to temporary employees as a result of new statewide policies requiring agencies to move away from contractual staffing and instead converting contractual staff to full time positions. This conversion reduced the agency's PIN count.

Call Volume by Month and Year



[View Table](#)

Key Drivers of Positive Customer Experience

The drivers of customer experience (CX) in tax administration include:

- **Ease of access** to information and services
- **Clarity and accuracy** of communications, notices, and calculations
- **Efficiency and fairness** of issue resolution
- **Transparency and consistency** in processes

A positive customer experience is about reducing friction and increasing trust. It's less about competition and more about legitimacy. Government works best when citizens believe that institutions are fair, competent, and on their side. In tax administration, which is by its nature complex and technical, it is critical that citizens be willing to engage with tax authorities to pay their obligations, accurately report their income, and take advantage of valuable credits.

OTA Case Flow

High-Friction Processes

Over the last year, each OTA team member has been trained to use the new customer relations management (CRM) system (MyCOMConnect). That tool has enabled us to regularly track cases and analyze data, giving us a better understanding of the issues that drive taxpayers to OTA and of the overall taxpayer experience.

By analyzing data on escalations and taxpayer feedback, we have identified processes that frequently cause frustration and inefficiency. These high-friction processes often drive up call volumes, delays, and backlogs and contribute to dissatisfaction. These processes included:

- **Refund Processing:** Many taxpayers depend on tax refunds to pay bills or manage debt, and uncertainty related to refund timelines contributes to taxpayer anxiety. Without clear information, taxpayers assume their returns are lost or that there is a problem with their refund request, leading to more escalations and higher call volumes—further contributing to backlogs.

- **Tax Payment Processing:** Extended pending payment statuses cause uncertainty, especially for businesses managing cash flow. Taxpayers whose payments are not promptly debited fear that their payments were lost and may make duplicate payments. Delayed payments may erroneously flag accounts as delinquent, delaying license issuance or creating the impression that taxpayers are delinquent when they are compliant. Also, delayed debits create unnecessary work for Comptroller employees who must field calls from taxpayers seeking updates and who must then manually ensure accounts flagged for enforcement are correct.
- **Pass-Through Entity (PTE) Credits:** Pass-Through Entity (PTE) transactions continue to be a pain point for Maryland taxpayers. Due to the unique nature of PTEs, processing hiccups impact many taxpayers at once. Errors impact not only the entity, but also its members. A problem with a PTE payment can mean that many individuals or entities are waiting on tax outcomes, which amplifies the sense of urgency in ensuring that matters are promptly addressed and corrected.
- **Audits:** Taxpayers have voiced frustration with the stress and anxiety of audits, coupled with the long timelines without updates or communication from auditors. When taxpayers submit documents in response to generic information requests, they aren't sure if they've provided what's being requested. Audits are technical and time-consuming for both COM and the taxpayer, and additional touchpoints between COM and the taxpayer during the audit process would facilitate a resolution without the need for an appeal.

Case Resolution and Escalation Process

Most cases are resolved within TSD; however, certain cases are escalated to OTA when they are complex in nature or cannot be resolved within established timelines. OTA provides additional review, coordination, and advocacy to ensure fair and timely resolutions for taxpayers. This process adds an extra layer of analysis and support, guaranteeing that challenging cases receive the attention and resources necessary to achieve a satisfactory outcome. There is no “wrong door” policy for non-OTA cases; this ensures that every taxpayer interaction - regardless of how

Recommendations for Addressing High-Friction Workflows

- Address high-friction workflows through mapping each process from start to finish, enabling COM to identify specific pain points and bottlenecks and highlight opportunities for automation.
- Embed solutions that empower staff to resolve issues at the lowest appropriate level. Strengthening first contact resolution will not only reduce escalations, but also improve accuracy by addressing human error earlier in the process.
- Target the most visible drivers of customer dissatisfaction, improving consistency and restoring confidence that the agency can deliver timely, fair, and reliable customer service.

or where it enters the system - is handled efficiently and directed toward resolution without unnecessary redirection or delay. It applies to all non-OTA cases, reinforcing that no matter which channel (phone, email, in-person, or digital form) taxpayers use, their case will be processed smoothly.

Next Steps

Data analytics has been instrumental in analyzing high-friction workflows within the agency. Through in-depth analysis, comprehensive reviews, and multiple streams of testing, automation opportunities were identified and successfully implemented. These improvements have streamlined operations, reduced manual intervention, and enhanced overall efficiency in tax processing.

Looking ahead, the agency will continue to identify additional initiatives by regularly reviewing processes and incorporating taxpayer feedback. This commitment ensures that data-driven decision-making remains central to improving customer experience.

b. A Digital Transformation: A Taxpayer-Centered Approach

While modernization efforts are currently underway, many taxpayers still file paper returns and pay by check, which creates backlogs. Filing by paper is slower, more costly, and more error-prone, resulting in degraded service quality and longer wait times. However, digital adoption takes time.

Taxpayers and practitioners have voiced frustration with Maryland's digital systems. Taxpayer feedback reveals challenges such as portal login difficulties, incomplete transactions, missing fields and payments not posting as expected. In addition, some taxpayers have reported that they are unfamiliar with digital options and how to use them. These challenges have resulted in requests being submitted multiple times, an increase in requests for abatements due to system difficulties, and disputes involving miscalculations or missed deadlines due to login issues.

To increase digital adoption, Maryland's online services must be user-friendly, reliable, and accessible. Technology alone doesn't guarantee utilization or trust—the systems must be designed to be intuitive and helpful for all users, including those with low digital literacy or limited access to technology.

Recommendations for a Smooth Digital Transformation

- Ensure that modernization efforts are accessible, fair, and well-communicated to provide taxpayers with the confidence to engage with new systems. This requires accessible designs, addressing usability needs from the start, and providing clear guidance and proactive communication to reduce uncertainty.
- Just as importantly, the transformation should include meaningful feedback channels. Taxpayers and staff can share their experiences, which in turn can inform system design and continuous improvement. When technical issues arise, conducting root cause analyses rather than patchwork fixes will strengthen long-term reliability, reduce repeated frustrations, and enhance public trust.

Next Steps

When taxpayers understand and trust new systems, they are more likely to engage effectively, resulting in smoother adoption and improved service delivery. As we continue transitioning to our new integrated system, we will be converting several key tax types, including individual, fiduciary, pass-through entity, and S-corporation taxes. This initiative represents a significant undertaking that requires careful planning and coordination across multiple teams. The conversion process is designed to enhance efficiency, reduce redundancies, and improve overall accuracy in tax administration. Once completed, the new system will enable more streamlined processing, faster turnaround times, and a better overall experience for taxpayers and staff alike. This modernization effort underscores our commitment to leveraging technology to deliver improved services and operational excellence.

Key Initiatives for Digital Transformation:

- **Align Technology with Strategy & Culture**
Ensure leadership buy-in and foster a culture that embraces change.
- **Make Data the Core**
Implement strong data governance and analytics for informed decision-making.
- **Modernize Infrastructure**
Upgrade legacy systems and adopt cloud-based solutions for scalability.
- **Invest in Workforce Transformation**
Provide continuous training and focus on enhancing existing skills to support new technologies.
- **Enhance Customer Experience**
Deliver intuitive, user-friendly platforms and unified customer engagement.
- **Implement Process Automation**
Streamline high-friction workflows through automation.
- **Strengthen Cybersecurity & Digital Trust**
Authenticate and authorize before granting access and maintain robust security measures.
- **Start Small, Scale Fast**
Launch pilot projects and expand successful solutions organization-wide.
- **Foster Agile Leadership & Innovation**
Encourage adaptability and innovation across all levels.

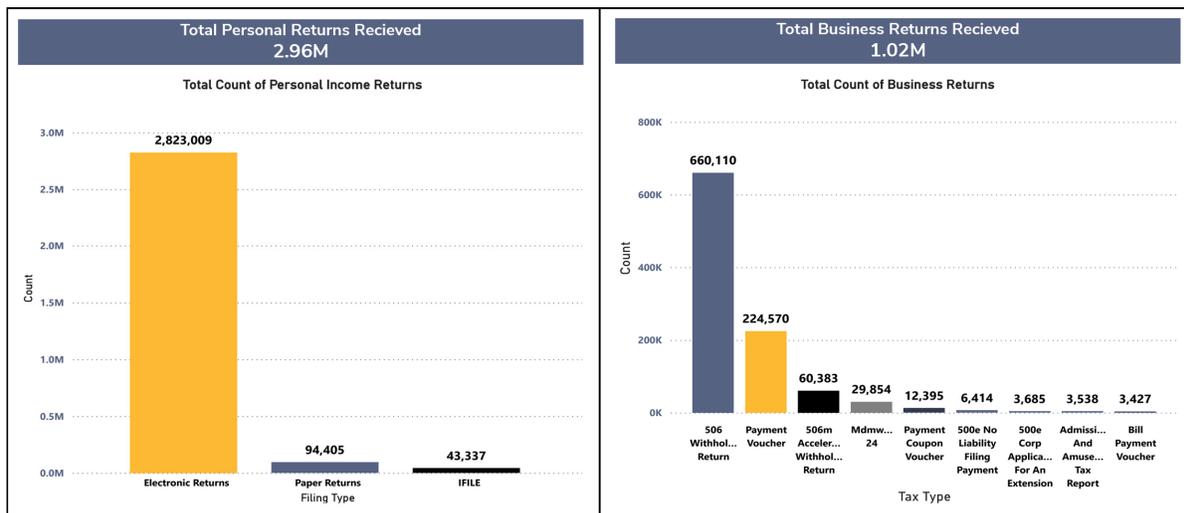
c. Measuring What Matters

The Comptroller's Office has launched the COM360 Dashboard, an agency-wide internal dashboard for the regular tracking of key datasets for customer service, individual and business tax, and tax credits. Expanding these tools to include additional customer experience (CX)-focused Key Performance Indicators (KPIs) will deliver a more comprehensive view of performance, bridging financial accountability with service excellence.

First Response Time	Measures how quickly taxpayers receive an initial reply to inquiries. Faster response times signal attentiveness and improve taxpayer confidence, while also helping identify workload distribution and resourcing needs.
Customer Satisfaction Score	Captures taxpayer perception of service quality. This metric provides direct feedback on interactions, offering early insight into service gaps and highlighting areas where processes can be simplified or clarified.
Internal Quality Score	Evaluates staff performance against established service standards. Tracking quality internally ensures that taxpayer-facing improvements are sustainable, consistent, and aligned with agency values.
First Contact Resolution Rate	Assesses the ability to resolve taxpayer issues without escalation or repeat contact. A high-resolution rate reduces administrative burden, saves taxpayer time, and demonstrates operational efficiency.
Refund Time by Filing Type	Tracks the timeliness of refund issuance across paper and electronic filings. Monitoring these metrics highlights disparities in processing methods and informs targeted improvements. It is especially helpful to track the cycle time for refunds across transactions that may be problematic to identify areas of possible improvement.
Processing Accuracy	Measures error rates in return processing and adjustments. High accuracy builds public trust and reduces downstream corrections, appeals, or complaints, which can be costly and time-consuming.
Payment Posting Time	Evaluates the speed at which taxpayer payments are credited. Timely posting of customer payments strengthens taxpayer confidence in account accuracy and reduces unnecessary inquiries or disputes.
Electronic Filing and Payment Rate	Indicates the level of taxpayer adoption of digital services. Increasing this rate reflects both operational modernization and taxpayer willingness to engage with simplified, secure platforms. Tracking this metric would also inform the efficacy of outreach efforts related to electronic tools available.

Next Steps – COM Action Plan

The agency launched its COMStat initiative to strengthen performance measurement and accountability. This data enables leadership to monitor key metrics and make informed decisions that improve efficiency and service delivery. Weekly reports on individual and business tax processing are analyzed and interpreted to guide agency-wide governance and strategic planning. By leveraging COMStat, the agency is building a culture of transparency and continuous improvement. The processing statistics shown in the chart below illustrate the scope and scale of annual personal and business tax transactions for tax season 2025, providing a clear picture of operational performance.



[View Table](#)

d. Training and Development

A service-first culture begins with people. Staff who are equipped with a strong foundation in tax law, systems, internal controls, and Comptroller procedures are better positioned to deliver accurate, efficient, and respectful service to Maryland taxpayers. Consistent and high-quality training not only ensures compliance and operational effectiveness but also strengthens staff confidence, engagement, and accountability. By embedding training into the employee lifecycle, the Comptroller’s Office can institutionalize excellence while preparing its workforce to meet evolving taxpayer needs.

New Employee Training Path

To sustain a culture of service, a comprehensive New Employee Training Path should be developed. This path should integrate technical expertise with customer-first principles, ensuring that every staff member—regardless of role—understands both the “what” and the “why” of their responsibilities.

Core elements include:

Comptroller Values and Taxpayer Rights

Introducing staff to COM’s mission, values, and the Maryland Taxpayer Bill of Rights ensures alignment between individual responsibilities and organizational commitments. This fosters a sense of purpose and sets clear expectations for ethical conduct and taxpayer advocacy.

Maryland Tax Law

Training on the fundamentals of Maryland tax law equips staff to handle inquiries with authority and accuracy. A baseline understanding of statutes and regulations strengthens credibility with taxpayers and reduces costly errors or miscommunications.

Policies and Procedures

Familiarity with internal policies, compliance requirements, and standard operating procedures ensures that staff follow consistent practices. This consistency enhances efficiency, supports internal controls, and reduces risk.

Customer Service and Interpersonal Skills

Service delivery relies not only on technical expertise but also on interpersonal effectiveness. Training in empathy, conflict resolution, communication, and de-escalation equips staff to handle complex taxpayer interactions with professionalism and respect, especially when addressing sensitive or stressful situations.

Systems and Cross-Training Opportunities

Practical instruction on tax systems, case management platforms, and cross-functional workflows prepares staff to navigate daily operations seamlessly. Cross-training builds organizational resilience, enabling teams to cover multiple functions during high-demand periods or unexpected staffing shortages.

Recommendations for Developing and Monitoring High-Impact Metrics

- Develop and closely monitor high-impact metrics to directly reflect the taxpayer experience, allowing for continuous improvement. The metrics above capture both the speed and quality of service delivery, highlight where errors or delays may cause friction, and ensure accountability and fairness from a taxpayer's perspective, rather than from an agency operational perspective. It is important, however, that metrics are developed at the agency level, rather than the division or unit level to provide a holistic view of performance.
- Systematically track and analyze metrics to identify patterns, uncover root causes, and prioritize resources where they will have the greatest impact. This data-driven approach not only supports continuous improvement, but strengthens public trust, demonstrating that the agency is committed to transparency and delivering a reliable, timely, and equitable taxpayer experience.

Next Steps – COM Action Plan

Organizational Restructuring and Training Initiatives

To strengthen taxpayer engagement and improve the taxpayer experience, the agency has implemented several initiatives at the division level and agencywide to foster a culture of continuous improvement.

In 2025, TSD executed key restructuring and training initiatives. New deputy director positions were added to oversee Call Centers, Branch and Administration, and Case Management and Training. These leadership roles are designed to increase quality and efficiency and to provide more personalized taxpayer experience.

In addition, TSD launched targeted training programs for branch office employees, enabling them to handle simple adjustments—such as payment transfers, abatements, and line-item corrections—at the point of initial contact. This proactive approach ensures taxpayer requests are resolved promptly, reducing referrals to other departments and improving overall efficiency and satisfaction.

The agency’s Human Resources Division also overhauled and standardized its onboarding experience for new staff, developed new agency-specific trainings to provide guidance on agency systems – including the new CRM, and expanded professional training opportunities.

IV. Conclusion

Throughout this tax year, the Comptroller’s Office, at large, has prioritized and analyzed ways to improve the taxpayer experience. The implementation of the Customer Relationship Management (CRM) platform has allowed the Agency to provide an even more taxpayer-centric experience. As a result, taxpayers and tax professionals will receive more efficient customer service, and the Agency will be better equipped to handle systemic issues that have been identified. This automated platform offers a proactive and individualized approach for taxpayers and tax professionals. It also offers our staff insight and a shared view of the taxpayer. This technology is data-driven and is a major tracking tool for identifying issues and providing effective solutions.

Recommendation to Enhance Training and Development

- Formalize a structured New Employee Training Path, where the Comptroller’s Office can embed service-first principles into its organizational DNA.
- Align training with values, technical proficiency, and customer experience goals to create a workforce that is adaptable, skilled, and committed to delivering the highest standard of public service.
- Cross-train and develop interpersonal skills to ensure staff can meet taxpayer needs holistically, contributing to a culture of accountability, innovation, and trust.

The Comptroller's Office has also made huge strides in broadening its efforts to improve customer experience. Taking a holistic approach when analyzing data from this year and prior years has provided insight into the interconnectedness of successes and failures. The operational changes that resulted from the Agency's endeavors include increased transparency, elimination of redundancies, more streamlined internal processes, and inventory reduction.

In its first year, the Office of the Taxpayer Advocate has identified meaningful opportunities for Maryland to modernize tax administration while advancing fairness, transparency, and efficiency. These findings underscore that taxpayer trust is not built solely through compliance and enforcement, but through the consistent delivery of equitable, accurate, and respectful service.

The path forward requires sustained investment in people, processes, and technology. A well-trained and supported workforce is the foundation of effective service delivery. Streamlined processes that reduce complexity and administrative burden help taxpayers meet their obligations more easily. Modern technology enhances accuracy, efficiency, and access, allowing Maryland to keep pace with the needs of its residents and businesses.

Guided by the principle that a better taxpayer experience strengthens voluntary compliance, the Comptroller's Office is well-positioned to lead a transformation that serves both taxpayers and the state. By embedding fairness and transparency into every interaction, Maryland can foster a culture of accountability that benefits all stakeholders.

Ultimately, tax administration is not only about revenue collection—it is about building a system that reflects the state's values, supports economic vitality, and earns the trust of the people it serves. A service-first approach to tax administration ensures that compliance is not just an obligation, but a partnership between taxpayers and their government. This partnership is essential for sustaining fiscal stability, advancing equity, and strengthening Maryland's future.

Appendix

Call Volume by Month and Year

	January	February	March	April	May	June	July	August	September
2025	5,231	296,530	401,732	573,964	406,625	264,954	235,062	195,577	96,012
2024	91,623	371,523	319,304	277,712	176,370	130,780	137,647	94,020	65,815
2023	103,477	146,481	165,563	174,743	141,177	118,600	91,578	86,266	68,353

Returns Received

Graph 1: Total Personal Returns Received - 2.96M

Filing Type	Count
Electronic Returns	2,823,009
Paper Returns	94,405
IFILE	43,337

Graph 2: Total Business Returns Received - 1.02M

Tax Type	Count
506 Withholding Return	660,110
Payment Voucher	224,570
506m Accelerated Withholding Return	60,383
Mdmw508 24	29,854
Payment Coupon Voucher	12,395
500e No Liability Filing Payment	6,414
500e Corp Application For An Extension	3,685
Admission And Amusement Tax Report	3,538
Bill Payment Voucher	3,427