

Nina E. Olson, Professional Biography

Nina Olson is the Executive Director of the Center for Taxpayer Rights, which she founded in August 2019 upon her retirement as National Taxpayer Advocate. The Center is a 501(c)(3) nonprofit corporation that promotes access to justice and, specifically, protection of taxpayer rights in the US and internationally. The Center accomplishes this mission through several activities, including the [Low Income Taxpayer Clinic Support Center](#), the [International Conference on Taxpayer Rights](#), and the ongoing [Tax Chat!](#) series. In 2021, with funding from the Rockefeller Foundation, the Center commenced a new initiative, *Reimagining Tax Administration*, and sponsored a [series of online workshops](#) focused on reimagining the delivery of social benefits through the tax system, as well as conducting a survey of state tax provisions and administrative procedures that impact low income taxpayers.

From March 1, 2001 through July 31, 2019, she served as the National Taxpayer Advocate (NTA), appointed by the Secretary of the Treasury and reporting directly to the Commissioner of Internal Revenue to lead the Taxpayer Advocate Service (TAS), an independent organization within the Internal Revenue Service. As the NTA, she served as an advocate for taxpayers to the IRS and Congress, issuing over 39 Reports to Congress in which she identified the most serious problems facing taxpayers and made administrative and legislative recommendations to mitigate those problems. Under her leadership, the Taxpayer Advocate Service, a nationwide organization of approximately 1,600 taxpayer advocates, assisted over 4 million U.S. taxpayers resolve specific issues and problems and worked with the IRS to correct systemic and procedural problems. She oversaw 79 offices nationwide with an annual budget of \$207 million, and also administered an annual grant program of \$13 million for Low Income Taxpayer Clinics.

Ms. Olson has testified before Congress over 65 times on matters pertaining to taxpayer rights and tax administration. Her testimony as Executive Director of The Community Tax Law Project in 1997 and 1998 led to the enactment of Internal Revenue Code Section 7526, which authorizes federal funding of Low Income Taxpayer Clinics (LITCs). Prior to 1997, there were 14 such clinics in existence; today, with federal funding, there are about 130 LITCs representing low income taxpayers before the IRS and in the courts, for free. As National Taxpayer Advocate, Ms. Olson oversaw the \$13 million annual LITC Grant Program.

In 2015, Congress codified the provisions of the Taxpayer Bill of Rights which Ms. Olson authored and for which Ms. Olson had long advocated. In July, 2019, the Taxpayer First Act was enacted, containing at least 20 provisions previously recommended to Congress by Ms. Olson to protect taxpayer rights. As National Taxpayer Advocate, Ms. Olson founded and convened the First International

Conference on Taxpayer Rights in 2015 held in Washington, D.C., followed by conferences in Vienna, Amsterdam, and Minneapolis (the Conference is now convened by the Center). She has met and consulted with tax administrations around the world, including study visits to Australia, Canada, Chile, United Kingdom, and Sweden. She recently consulted with The Netherlands regarding establishing a Taxpayer Advocate office, and she is a consultant with the Asian Development Bank on establishing the Taxpayer Ombuds office in Azerbaijan.

In 2017, Ms. Olson received the American Bar Association Section of Taxation's Distinguished Service Award and the Jules Ritholz Memorial Merit Award for outstanding dedication, achievement, and integrity in the field of civil and criminal tax controversies. Tax Analysts honored Nina Olson as one of ten outstanding women in tax from over 300 nominations in 2016. She is a member of the American College of Tax Counsel, and delivered the group's prestigious Griswold Lecture in January, 2010; she delivered the Woodworth Lecture in May, 2013. The non-profit Tax Foundation selected her to receive its Public Sector Distinguished Service Award in 2007. Accounting Today magazine named her one of its Top 100 Most Influential People in the accounting profession each year since 2004. She has received the American Bar Association Section of Taxation Janet R. Spragens Pro Bono Award, the Virginia Bar Association and City of Richmond Bar Association Pro Bono Awards, and special recognition under the Virginia State Bar Lewis J. Powell Pro Bono Publico Award. In 2022, she was awarded the Federal Bar Association Tax Section's Kenneth H. Liles Award for Distinguished Service.

Ms. Olson is an attorney licensed in Virginia and North Carolina. She was the founder and Executive Director of The Community Tax Law Project, the first independent § 501(c)(3) low income taxpayer clinic in the United States. The Community Tax Law Project provides free legal services to Virginia low income taxpayers in federal, state, and local tax disputes. Prior to her appointment as the NTA in January 2001, Ms. Olson maintained a private law practice, concentrating in tax controversy representation. From 1975 until 1991, she owned and operated Accounting, Tax & Information Services, a tax planning and preparation firm in Chapel Hill, North Carolina. Nina served as the chair of the American Bar Association (ABA) Section of Taxation's Low Income Taxpayers Committee as well as the Pro Se/Pro Bono Task Force of the ABA Tax Section's Court Procedure Committee. Ms. Olson is a graduate of Bryn Mawr College and North Carolina Central School of Law, and she holds a Master of Laws degree in taxation from Georgetown University Law Center. She has served as an adjunct professor at several law schools, including Georgetown University Law Center and William and Mary Law School. Ms. Olson is currently on the faculty of the COMTAX program at the Kennedy School of Government at Harvard University.