

119TH CONGRESS
2^D SESSION

H. R. 7971

AN ACT

To provide for modernization and technological improvements
of services provided by the Internal Revenue Service.

1 *Be it enacted by the Senate and House of Representa-*
2 *tives of the United States of America in Congress assembled,*

1 **SECTION 1. SHORT TITLE; ETC.**

2 (a) **SHORT TITLE.**—This Act may be cited as the
3 “Taxpayer Experience Improvement Act”.

4 (b) **REFERENCES TO SECRETARY.**—For purposes of
5 this Act, the term “Secretary” means the Secretary of the
6 Treasury or the Secretary’s delegate.

7 (c) **TABLE OF CONTENTS.**—The table of contents of
8 this Act is as follows:

Sec. 1. Short title; etc.

Sec. 2. Establishment of dashboard to inform taxpayers of backlogs and wait
times.

Sec. 3. Expansion of electronic access to information about returns and re-
funds.

Sec. 4. Expansion of callback technology.

Sec. 5. Expansion of online accounts.

9 **SEC. 2. ESTABLISHMENT OF DASHBOARD TO INFORM TAX-**
10 **PAYERS OF BACKLOGS AND WAIT TIMES.**

11 (a) **IN GENERAL.**—The Secretary shall require the
12 Internal Revenue Service to provide in real time on its
13 public website, to the extent practical, the following:

14 (1) Separately with respect to each applicable
15 phone number extension—

16 (A) the number of callers connected to
17 speak directly with a representative of the In-
18 ternal Revenue Service,

19 (B) the number of callers connected to
20 speak with an automated system,

21 (C) the number of callers who are waiting
22 to be connected to speak directly with a rep-

1 representative of the Internal Revenue Service or
2 an automated system,

3 (D) the longest amount of time that any
4 caller has been waiting to be connected to speak
5 directly with a representative of the Internal
6 Revenue Service, and

7 (E) whether callback service is currently
8 available, and if not, when such service is
9 scheduled to be available.

10 (2) An application or tool embedded on the
11 website which—

12 (A) displays all of the information de-
13 scribed in paragraph (1), and

14 (B) estimates the approximate wait time to
15 speak directly with a representative of the In-
16 ternal Revenue Service.

17 (3) An application programming interface which
18 allows any person to access the information de-
19 scribed in paragraph (1) using automation and to
20 create an application or tool embedded on a website
21 to display such information.

22 (4) For each applicable phone number exten-
23 sion, a summary of the information described in
24 paragraph (1) with respect to the prior month, in-
25 cluding—

1 (A) the average and median length of calls,

2 (B) the average and median amount of
3 time that callers were speaking directly with a
4 representative of the Internal Revenue Service,

5 (C) the number and percent of calls that
6 were directed to an automated system,

7 (D) the number and percent of calls that
8 were disconnected or terminated by the Internal
9 Revenue Service,

10 (E) the number of callers who were trans-
11 ferred to another applicable phone number ex-
12 tension after the call was initially answered by
13 a representative of the Internal Revenue Serv-
14 ice,

15 (F) the average and median amount of
16 time that callers described in subparagraph (E)
17 were on hold following the transfer, and

18 (G) the number and percent of callers who
19 indicated that they received the answers or
20 service for which they were contacting the In-
21 ternal Revenue Service.

22 (b) DETECTION OF AUTOMATED CALLS.—The Sec-
23 retary shall require the Internal Revenue Service to use
24 technology to detect and screen out automated calls.

1 (c) INFORMATION REGARDING DELAYS.—For any
2 week in which there was a significant delay with respect
3 to any applicable item (referred to in this subsection as
4 an “applicable week”), the Secretary shall require the In-
5 ternal Revenue Service to provide on its public website,
6 during the week subsequent to the applicable week, infor-
7 mation with respect to each such applicable item regarding
8 the earliest date on which any such applicable items that
9 were processed during the applicable week were received
10 by the Internal Revenue Service.

11 (d) DEFINITIONS.—For purposes of this section—

12 (1) APPLICABLE ITEM.—The term “applicable
13 item” means each category of tax return, claim,
14 statement, or other document filed with the Internal
15 Revenue Service.

16 (2) APPLICABLE PHONE NUMBER EXTEN-
17 SION.—The term “applicable phone number exten-
18 sion” means any extension or application which may
19 be reached by calling a phone number which is listed
20 by the Internal Revenue Service on any website,
21 publication, form, or instruction which is available to
22 the public and—

23 (A) operated by the Internal Revenue Serv-
24 ice accounts management function,

1 (B) operated by the Internal Revenue
2 Service automated collection function,

3 (C) managed by the Internal Revenue
4 Service Joint Operations Center,

5 (D) managed and staffed by a contractor
6 on behalf of the Internal Revenue Service, or

7 (E) received not less than 200,000 calls
8 during the preceding calendar year.

9 (3) SIGNIFICANT DELAY.—The term “signifi-
10 cant delay” means, in the case of any applicable
11 item for any week, the failure to process all of such
12 applicable items which were received by the Internal
13 Revenue Service at least 21 days before the first day
14 of the week.

15 (e) EFFECTIVE DATE.—The requirements of this sec-
16 tion shall apply to periods beginning after the date which
17 is 12 months after the date of enactment of this Act.

18 **SEC. 3. EXPANSION OF ELECTRONIC ACCESS TO INFORMA-**
19 **TION ABOUT RETURNS AND REFUNDS.**

20 Not later than January 1 of the first calendar year
21 beginning more than 12 months after the date of enact-
22 ment of this Act, through a website and mobile applica-
23 tion, the Secretary shall provide individualized, specific,
24 and up-to-date information to taxpayers regarding their
25 tax returns and amended returns, including information

1 with respect to whether the Internal Revenue Service
2 has—

3 (1) received such return and entered such re-
4 turn into their systems,

5 (2) completed processing such return, includ-
6 ing—

7 (A) the date on which the Internal Rev-
8 enue Service issued any refund of any overpay-
9 ment of tax,

10 (B) the estimated date on which the tax-
11 payer can expect to receive such refund, and

12 (C)(i) if the refund will be issued by elec-
13 tronic fund transfer, the financial account to
14 which such refund will be deposited, includ-
15 ing—

16 (I) the partial or full account number
17 for such account, and

18 (II) the name and routing number of
19 the financial institution, or

20 (ii) if the refund will be issued by paper
21 check, the address to which the check will be
22 mailed, or

23 (3) suspended processing such return, includ-
24 ing—

25 (A) the reason for the suspension, and

1 (B) in the case of any information which
2 was requested by the Internal Revenue Serv-
3 ice—

- 4 (i) the information requested,
5 (ii) the form and manner for submis-
6 sion of such information, and
7 (iii) the date on which such informa-
8 tion is due to be submitted to the Internal
9 Revenue Service.

10 **SEC. 4. EXPANSION OF CALLBACK TECHNOLOGY.**

11 It is the sense of Congress that—

12 (1) taxpayers contacting the Internal Revenue
13 Service should have the option to receive a callback,
14 and

15 (2) not later than calendar year 2028, the In-
16 ternal Revenue Service should provide any taxpayer
17 (including any taxpayer residing outside of the
18 United States) the option to receive a callback for
19 any call made by the taxpayer to an applicable
20 phone number extension (as defined in section
21 2(d)(2) of this Act) which has not been answered
22 within 5 minutes.

23 **SEC. 5. EXPANSION OF ONLINE ACCOUNTS.**

24 (a) IN GENERAL.—Not later than January 1 of the
25 first calendar year beginning more than 18 months after

1 the date of enactment of this Act, the Secretary shall
2 make available a website or mobile application which al-
3 lows any taxpayer (including any taxpayer residing outside
4 of the United States) the ability to—

5 (1) in a manner consistent with any applicable
6 limitations under section 6103 of the Internal Rev-
7 enue Code of 1986, view any return (as defined in
8 section 6103(b)(1) of the Internal Revenue Code of
9 1986), document, notice, or letter (with the excep-
10 tion of any educational item which has no legal ef-
11 fect) which, during the applicable period (as defined
12 in subsection (d)), has been—

13 (A) sent by the Internal Revenue Service
14 to such taxpayer, or

15 (B) filed with (or, in the case of any docu-
16 ment not required to be filed, sent to) the In-
17 ternal Revenue Service—

18 (i) by such taxpayer,

19 (ii) by a person described in sub-
20 section (e) of section 6103 of the Internal
21 Revenue Code of 1986 with respect to such
22 taxpayer, or

23 (iii) with respect to such taxpayer in
24 a manner described in subsection (e) of
25 such section,

1 (2) with respect to any document, notice, or let-
2 ter sent to such taxpayer by the Internal Revenue
3 Service, respond to such document, notice, or letter
4 by uploading or otherwise transmitting the tax-
5 payer's response through the website or mobile ap-
6 plication, and

7 (3) in the case of—

8 (A) any representative of such taxpayer
9 who is authorized to practice before the Depart-
10 ment of the Treasury pursuant to section 330
11 of title 31, United States Code,

12 (B) any tax return preparer (as defined in
13 section 7701(a)(36) of the Internal Revenue
14 Code of 1986) with an identifying number (as
15 described in section 6109(a)(4) of such Code),
16 or

17 (C) any qualified reporting agent,
18 permit such representative, preparer, or agent, to
19 the extent authorized by the taxpayer, to access the
20 information described in paragraph (1) or transmit
21 any information described in paragraph (2).

22 (b) AVAILABILITY FOR VIEWING.—With respect to
23 any return, document, notice, or letter described in para-
24 graph (1) of subsection (a), such return, document, notice,
25 or letter shall be made available for viewing by the tax-

1 payer (or, pursuant to paragraph (3) of such subsection,
2 any representative, tax return preparer, or qualified re-
3 porting agent authorized by the taxpayer) as soon as is
4 practicable and within such periods as are established pur-
5 suant to regulations prescribed by the Secretary.

6 (c) ACCESS TO MULTIPLE ACCOUNTS BY REP-
7 RESENTATIVE, PREPARER, OR AGENT.—For purposes of
8 subsection (a)(3), the website or mobile application shall
9 allow a representative, tax return preparer, or qualified
10 reporting agent to be able to access information for mul-
11 tiple taxpayers who have provided permission under such
12 subsection without any requirement to individually and
13 separately access the account of each such taxpayer.

14 (d) APPLICABLE PERIOD.—

15 (1) IN GENERAL.—Subject to paragraph (2),
16 for purposes of subsection (a)(1), the term “applica-
17 ble period” means the preceding 6-year period.

18 (2) PROSPECTIVE APPLICATION.—The term
19 “applicable period” shall not include any years end-
20 ing before the date of enactment of this Act.

21 (e) QUALIFIED REPORTING AGENT.—

22 (1) IN GENERAL.—For purposes of this section,
23 the term “qualified reporting agent” means a per-
24 son—

1 (A) which is properly authorized as an
2 agent to sign and file employment tax returns,
3 make related payments and deposits, and per-
4 form such other acts on behalf of a taxpayer
5 under procedures set forth by the Secretary,

6 (B) which has met such requirements as
7 may be established by the Secretary, and

8 (C) for which authorization has not been
9 revoked or suspended by the Secretary pursuant
10 to procedures established by the Secretary.

11 (2) EMPLOYMENT TAX RETURN.—For purposes
12 of paragraph (1)(A), the term “employment tax re-
13 turn” means—

14 (A) any return required to be filed by an
15 employer to report the obligations of the em-
16 ployer and its employees under section 3101,
17 3111, 3301, or 3402 of the Internal Revenue
18 Code of 1986, and

19 (B) such other returns as designated by
20 the Secretary.

21 (f) PREVENTING UNAUTHORIZED DISCLOSURE OF
22 RETURN INFORMATION BY PERSONS DESIGNATED BY
23 TAXPAYERS.—Not later than January 1 of the first cal-
24 endar year beginning more than 18 months after the date
25 of enactment of this Act, the Secretary shall—

1 (1) establish a program to investigate and ad-
2 dress—

3 (A) any access, use, or disclosure of return
4 information (as defined in section 6103(b) of
5 the Internal Revenue Code of 1986) by any per-
6 son which is in excess of the authorization per-
7 mitted to such person pursuant to subsection
8 (a)(3), and

9 (B) any related misconduct, and

10 (2) annually publish, on the public website of
11 the Internal Revenue Service, the actions undertaken
12 pursuant to the program described in paragraph (1),
13 such as the number of complaints investigated, the
14 number of persons whose access was revoked, and
15 other relevant statistical data.

16 (g) FOCUS GROUPS.—For purposes of subsection (a),
17 prior to the date that the website or mobile application
18 described in such subsection is made available, the Sec-
19 retary shall conduct focus groups with taxpayers and tax
20 professionals to ensure that any amounts appropriated or

- 1 otherwise made available for such purposes are expended
- 2 in an appropriate manner.

Passed the House of Representatives April 27, 2026.

Attest:

Clerk.

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