

**AMENDMENT IN THE NATURE OF A SUBSTITUTE
TO H.R. 7971
OFFERED BY MR. SMITH OF MISSOURI**

Strike all after the enacting clause and insert the following:

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:

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

3 (A) the number of callers connected to
4 speak directly with a representative of the In-
5 ternal Revenue Service,

6 (B) the number of callers connected to
7 speak with an automated system,

8 (C) the number of callers who are waiting
9 to be connected to speak directly with a rep-
10 resentative of the Internal Revenue Service or
11 an automated system,

12 (D) the longest amount of time that any
13 caller has been waiting to be connected to speak
14 directly with a representative of the Internal
15 Revenue Service, and

16 (E) whether callback service is currently
17 available, and if not, when such service is
18 scheduled to be available.

19 (2) An application or tool embedded on the
20 website which—

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

23 (B) estimates the approximate wait time to
24 speak directly with a representative of the In-
25 ternal Revenue Service.

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

6 (4) For each applicable phone number exten-
7 sion, a summary of the information described in
8 paragraph (1) with respect to the prior month, in-
9 cluding—

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

11 (B) the average and median amount of
12 time that callers were speaking directly with a
13 representative of the Internal Revenue Service,

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

16 (D) the number and percent of calls that
17 were disconnected or terminated by the Internal
18 Revenue Service,

19 (E) the number of callers who were trans-
20 ferred to another applicable phone number ex-
21 tension after the call was initially answered by
22 a representative of the Internal Revenue Serv-
23 ice,

1 (F) the average and median amount of
2 time that callers described in subparagraph (E)
3 were on hold following the transfer, and

4 (G) the number and percent of callers who
5 indicated that they received the answers or
6 service for which they were contacting the In-
7 ternal Revenue Service.

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

11 (c) INFORMATION REGARDING DELAYS.—For any
12 week in which there was a significant delay with respect
13 to any applicable item (referred to in this subsection as
14 an “applicable week”), the Secretary shall require the In-
15 ternal Revenue Service to provide on its public website,
16 during the week subsequent to the applicable week, infor-
17 mation with respect to each such applicable item regarding
18 the earliest date on which any such applicable items that
19 were processed during the applicable week were received
20 by the Internal Revenue Service.

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

22 (1) APPLICABLE ITEM.—The term “applicable
23 item” means each category of tax return, claim,
24 statement, or other document filed with the Internal
25 Revenue Service.

1 (2) APPLICABLE PHONE NUMBER EXTEN-
2 SION.—The term “applicable phone number exten-
3 sion” means any extension or application which may
4 be reached by calling a phone number which is listed
5 by the Internal Revenue Service on any website,
6 publication, form, or instruction which is available to
7 the public and—

8 (A) operated by the Internal Revenue Serv-
9 ice accounts management function,

10 (B) operated by the Internal Revenue
11 Service automated collection function,

12 (C) managed by the Internal Revenue
13 Service Joint Operations Center,

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

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

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

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

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

6 Not later than January 1 of the first calendar year
7 beginning more than 12 months after the date of enact-
8 ment of this Act, through a website and mobile applica-
9 tion, the Secretary shall provide individualized, specific,
10 and up-to-date information to taxpayers regarding their
11 tax returns and amended returns, including information
12 with respect to whether the Internal Revenue Service
13 has—

14 (1) received such return and entered such re-
15 turn into their systems,

16 (2) completed processing such return, includ-
17 ing—

18 (A) the date on which the Internal Rev-
19 enue Service issued any refund of any overpay-
20 ment of tax,

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

23 (C)(i) if the refund will be issued by elec-
24 tronic fund transfer, the financial account to

1 which such refund will be deposited, includ-
2 ing—

3 (I) the partial or full account number
4 for such account, and

5 (II) the name and routing number of
6 the financial institution, or

7 (ii) if the refund will be issued by paper
8 check, the address to which the check will be
9 mailed, or

10 (3) suspended processing such return, includ-
11 ing—

12 (A) the reason for the suspension, and

13 (B) in the case of any information which
14 was requested by the Internal Revenue Serv-
15 ice—

16 (i) the information requested,

17 (ii) the form and manner for submis-
18 sion of such information, and

19 (iii) the date on which such informa-
20 tion is due to be submitted to the Internal
21 Revenue Service.

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

23 It is the sense of Congress that—

1 (1) taxpayers contacting the Internal Revenue
2 Service should have the option to receive a callback,
3 and

4 (2) not later than calendar year 2028, the In-
5 ternal Revenue Service should provide any taxpayer
6 (including any taxpayer residing outside of the
7 United States) the option to receive a callback for
8 any call made by the taxpayer to an applicable
9 phone number extension (as defined in section
10 2(d)(2) of this Act) which has not been answered
11 within 5 minutes.

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

13 (a) IN GENERAL.—Not later than January 1 of the
14 first calendar year beginning more than 18 months after
15 the date of enactment of this Act, the Secretary shall
16 make available a website or mobile application which al-
17 lows any taxpayer (including any taxpayer residing outside
18 of the United States) the ability to—

19 (1) in a manner consistent with any applicable
20 limitations under section 6103 of the Internal Rev-
21 enue Code of 1986, view any return (as defined in
22 section 6103(b)(1) of the Internal Revenue Code of
23 1986), document, notice, or letter (with the excep-
24 tion of any educational item which has no legal ef-

1 fect) which, during the applicable period (as defined
2 in subsection (d)), has been—

3 (A) sent by the Internal Revenue Service
4 to such taxpayer, or

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

8 (i) by such taxpayer,

9 (ii) by a person described in sub-
10 section (c) of section 6103 of the Internal
11 Revenue Code of 1986 with respect to such
12 taxpayer, or

13 (iii) with respect to such taxpayer in
14 a manner described in subsection (e) of
15 such section,

16 (2) with respect to any document, notice, or let-
17 ter sent to such taxpayer by the Internal Revenue
18 Service, respond to such document, notice, or letter
19 by uploading or otherwise transmitting the tax-
20 payer's response through the website or mobile ap-
21 plication, and

22 (3) in the case of—

23 (A) any representative of such taxpayer
24 who is authorized to practice before the Depart-

1 ment of the Treasury pursuant to section 330
2 of title 31, United States Code,

3 (B) any tax return preparer (as defined in
4 section 7701(a)(36) of the Internal Revenue
5 Code of 1986) with an identifying number (as
6 described in section 6109(a)(4) of such Code),
7 or

8 (C) any qualified reporting agent,
9 permit such representative, preparer, or agent, to
10 the extent authorized by the taxpayer, to access the
11 information described in paragraph (1) or transmit
12 any information described in paragraph (2).

13 (b) AVAILABILITY FOR VIEWING.—With respect to
14 any return, document, notice, or letter described in para-
15 graph (1) of subsection (a), such return, document, notice,
16 or letter shall be made available for viewing by the tax-
17 payer (or, pursuant to paragraph (3) of such subsection,
18 any representative, tax return preparer, or qualified re-
19 porting agent authorized by the taxpayer) as soon as is
20 practicable and within such periods as are established pur-
21 suant to regulations prescribed by the Secretary.

22 (c) ACCESS TO MULTIPLE ACCOUNTS BY REP-
23 RESENTATIVE, PREPARER, OR AGENT.—For purposes of
24 subsection (a)(3), the website or mobile application shall
25 allow a representative, tax return preparer, or qualified

1 reporting agent to be able to access information for mul-
2 tiple taxpayers who have provided permission under such
3 subsection without any requirement to individually and
4 separately access the account of each such taxpayer.

5 (d) APPLICABLE PERIOD.—

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

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

12 (e) QUALIFIED REPORTING AGENT.—

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

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

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

23 (C) for which authorization has not been
24 revoked or suspended by the Secretary pursuant
25 to procedures established by the Secretary.

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

4 (A) any return required to be filed by an
5 employer to report the obligations of the em-
6 ployer and its employees under section 3101,
7 3111, 3301, or 3402 of the Internal Revenue
8 Code of 1986, and

9 (B) such other returns as designated by
10 the Secretary.

11 (f) PREVENTING UNAUTHORIZED DISCLOSURE OF
12 RETURN INFORMATION BY PERSONS DESIGNATED BY
13 TAXPAYERS.—Not later than January 1 of the first cal-
14 endar year beginning more than 18 months after the date
15 of enactment of this Act, the Secretary shall—

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

18 (A) any access, use, or disclosure of return
19 information (as defined in section 6103(b) of
20 the Internal Revenue Code of 1986) by any per-
21 son which is in excess of the authorization per-
22 mitted to such person pursuant to subsection
23 (a)(3), and

24 (B) any related misconduct, and

1 (2) annually publish, on the public website of
2 the Internal Revenue Service, the actions undertaken
3 pursuant to the program described in paragraph (1),
4 such as the number of complaints investigated, the
5 number of persons whose access was revoked, and
6 other relevant statistical data.

7 (g) FOCUS GROUPS.—For purposes of subsection (a),
8 prior to the date that the website or mobile application
9 described in such subsection is made available, the Sec-
10 retary shall conduct focus groups with taxpayers and tax
11 professionals to ensure that any amounts appropriated or
12 otherwise made available for such purposes are expended
13 in an appropriate manner.

