

119<sup>TH</sup> CONGRESS  
2<sup>D</sup> SESSION

# H. R. 7971

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

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## IN THE HOUSE OF REPRESENTATIVES

MARCH 18, 2026

Mr. SCHWEIKERT (for himself and Mr. BEYER) introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

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,*

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

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

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

9        (c) **TABLE OF CONTENTS.**—The table of contents of  
10 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 refunds.

Sec. 4. Expansion of callback technology.

Sec. 5. Expansion of online accounts.

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

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

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

8 (A) the number of callers connected to  
9 speak directly with a representative of the In-  
10 ternal Revenue Service,

11 (B) the number of callers connected to  
12 speak with an automated system,

13 (C) the number of callers who are waiting  
14 to be connected to speak directly with a rep-  
15 resentative of the Internal Revenue Service or  
16 an automated system,

17 (D) the longest amount of time that any  
18 caller has been waiting to be connected to speak  
19 directly with a representative of the Internal  
20 Revenue Service, and

1           (E) whether callback service is currently  
2           available, and if not, when such service is  
3           scheduled to be available.

4           (2) An application or tool embedded on the  
5           website which—

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

8                   (B) estimates the approximate wait time to  
9                   speak directly with a representative of the In-  
10                  ternal Revenue Service.

11           (3) An application programming interface which  
12           allows any person to access the information de-  
13           scribed in subsection (a)(1) using automation and to  
14           create an application or tool embedded on a website  
15           to display such information.

16           (4) For each applicable phone number exten-  
17           sion, a summary of the information described in  
18           paragraph (1) with respect to the prior month, in-  
19           cluding—

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

21                   (B) the average and median amount of  
22                   time that callers were speaking directly with a  
23                   representative of the Internal Revenue Service,

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

1 (D) the number and percent of calls that  
2 were disconnected or terminated by the Internal  
3 Revenue Service,

4 (E) the number of callers who were trans-  
5 ferred to another applicable phone number ex-  
6 tension after the call was initially answered by  
7 a representative of the Internal Revenue Serv-  
8 ice,

9 (F) the average and median amount of  
10 time that callers described in subparagraph (E)  
11 were on hold following the transfer, and

12 (G) the number and percent of callers who  
13 indicated that they received the answers or  
14 service for which they were contacting the In-  
15 ternal Revenue Service.

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

19 (c) INFORMATION REGARDING DELAYS.—For any  
20 week in which there was a significant delay with respect  
21 to any applicable item (referred to in this subsection as  
22 an “applicable week”), the Secretary shall require the In-  
23 ternal Revenue Service to provide on its public website,  
24 during the week subsequent to the applicable week, infor-  
25 mation with respect to each such applicable item regarding

1 the earliest date on which any such applicable items that  
2 were processed during the applicable week were received  
3 by the Internal Revenue Service.

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

5 (1) APPLICABLE ITEM.—The term “applicable  
6 item” means each category of tax return, claim,  
7 statement, or other document filed with the Internal  
8 Revenue Service.

9 (2) APPLICABLE PHONE NUMBER EXTEN-  
10 SION.—The term “applicable phone number exten-  
11 sion” means any extension or application which may  
12 be reached by calling a phone number which is listed  
13 by the Internal Revenue Service on any website,  
14 publication, form, or instruction which is available to  
15 the public and—

16 (A) operated by the Internal Revenue Serv-  
17 ice accounts management function,

18 (B) operated by the Internal Revenue  
19 Service automated collection function,

20 (C) managed by the Internal Revenue  
21 Service Joint Operations Center,

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

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

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

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

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

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

20           (1) received such return and entered such re-  
21           turn into their systems,

22           (2) completed processing such return, includ-  
23           ing—

1 (A) the date on which the Internal Rev-  
2 enue Service issued any refund of any overpay-  
3 ment of tax,

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

6 (C)(i) if the refund will be issued by elec-  
7 tronic fund transfer, the financial account to  
8 which such refund will be deposited, includ-  
9 ing—

10 (I) the partial or full account number  
11 for such account, and

12 (II) the name and routing number of  
13 the financial institution, or

14 (ii) if the refund will be issued by paper  
15 check, the address to which the check will be  
16 mailed, or

17 (3) suspended processing such return, includ-  
18 ing—

19 (A) the reason for the suspension, and

20 (B) in the case of any information which  
21 was requested by the Internal Revenue Serv-  
22 ice—

23 (i) the information requested,

24 (ii) the form and manner for submis-  
25 sion of such information, and

1 (iii) the date on which such informa-  
2 tion is due to be submitted to the Internal  
3 Revenue Service.

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

5 It is the sense of Congress that—

6 (1) taxpayers contacting the Internal Revenue  
7 Service should have the option to receive a callback,  
8 and

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

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

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

24 (1) in a manner consistent with any applicable  
25 limitations under section 6103 of the Internal Rev-

1 enue Code of 1986, view any return (as defined in  
2 section 6103(b)(1) of the Internal Revenue Code of  
3 1986), document, notice, or letter (with the excep-  
4 tion of any educational item which has no legal ef-  
5 fect) which, during the applicable period (as defined  
6 in subsection (d)), has been—

7 (A) sent by the Internal Revenue Service  
8 to such taxpayer, or

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

12 (i) by such taxpayer,

13 (ii) by a person described in sub-  
14 section (e) of section 6103 of the Internal  
15 Revenue Code of 1986 with respect to such  
16 taxpayer, or

17 (iii) with respect to such taxpayer in  
18 a manner described in subsection (e) of  
19 such section,

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

1 (3) in the case of—

2 (A) any representative of such taxpayer  
3 who is authorized to practice before the Depart-  
4 ment of the Treasury pursuant to section 330  
5 of title 31, United States Code,

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

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

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

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

9 (d) APPLICABLE PERIOD.—

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

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

16 (e) QUALIFIED REPORTING AGENT.—

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

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

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

3 (C) for which authorization has not been  
4 revoked or suspended by the Secretary pursuant  
5 to procedures established by the Secretary.

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

9 (A) any return required to be filed by an  
10 employer to report the obligations of the em-  
11 ployer and its employees under section 3101,  
12 3111, 3301, or 3402 of the Internal Revenue  
13 Code of 1986, and

14 (B) such other returns as designated by  
15 the Secretary.

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

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

23 (A) any access, use, or disclosure of return  
24 information (as defined in section 6103(b) of  
25 the Internal Revenue Code of 1986) by any per-

1 son which is in excess of the authorization per-  
2 mitted to such person pursuant to subsection  
3 (a)(3), and

4 (B) any related misconduct, and

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

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

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