

**DESCRIPTION OF H.R. 7971,
THE “TAXPAYER EXPERIENCE IMPROVEMENT ACT”**

Scheduled for Markup
by the
HOUSE COMMITTEE ON WAYS AND MEANS
on March 25, 2026

Prepared by the Staff
of the
JOINT COMMITTEE ON TAXATION



March 23, 2026
JCX-7-26

CONTENTS

	<u>Page</u>
INTRODUCTION.....	1
A. Establishment of Dashboard to Inform Taxpayers of Backlogs and Wait Times.....	2
B. Expansion of Electronic Access to Information About Returns and Refunds.....	4
C. Expansion of Callback Technology.....	5
D. Expansion of Online Accounts.....	6
E. Estimated Revenue Effects of the Proposal.....	8

INTRODUCTION

The House Committee on Ways and Means has scheduled a committee markup for March 25, 2026, of H.R. 7971, the “Taxpayer Experience Improvement Act.” This document,¹ prepared by the staff of the Joint Committee on Taxation, provides a description of this bill.

¹ This document may be cited as follows: Joint Committee on Taxation, *Description of H.R. 7971, the “Taxpayer Experience Improvement Act”* (JCX-7-26), March 23, 2026. This document can also be found on the Joint Committee on Taxation website at www.jct.gov. All section references in the document are to the Internal Revenue Code of 1986, as amended (the “Code”), unless otherwise stated.

A. Establishment of Dashboard to Inform Taxpayers of Backlogs and Wait Times

Present Law

The Code provides for the appointment of a Commissioner of Internal Revenue (“Commissioner”) to fulfill such duties and powers as prescribed by the Secretary.² Unless otherwise specified by the Secretary, such duties and powers include the power to administer, manage, conduct, direct, and supervise the execution and application of the internal revenue laws or related statutes. Furthermore, in discharging his duties, the Commissioner is required to ensure that the employees of the Internal Revenue Service (“IRS”) are familiar with, and act in accordance with taxpayer rights, including the right to be informed and the right to quality service.³

Description of Proposal

Under the proposal, the Secretary of the Treasury or the Secretary’s delegate (“Secretary”) shall require the IRS to provide in real time on its public website, to the extent practical, separately with respect to each applicable phone number extension⁴ the following information:

1. the number of callers connected to speak directly with a representative of the IRS;
2. the number of callers connected to speak with an automated system;
3. the number of callers who are waiting to be connected to speak directly with a representative of the IRS or an automated system;
4. the longest amount of time that any caller has been waiting to be connected to speak directly with a representative of the IRS; and
5. whether callback service is currently available, and if not, when such service is scheduled to be available.

This information must be displayed on an application or tool embedded on the website and must also include the estimated approximate wait-times to speak directly with a representative of the IRS.

² Sec. 7803(a).

³ Secs. 7803(a)(3)(A), (B).

⁴ An “applicable phone number extension” means any extension or application which may be reached by calling a phone number which is listed by the IRS on any website, publication, form, or instruction which is available to the public and operated by the IRS accounts management function, operated by the IRS automated collection function, managed by the IRS Joint Operations Center, managed and staffed by a contractor on behalf of the IRS, or received 200,000 or more calls during the preceding calendar year.

The IRS is also required to provide an application programming interface on its public website that allows any person to access the information described in the five items listed above using automation, and to create an application or tool embedded on a website to display such information.

In addition, the IRS is required to provide a summary of the information described in the five items listed above with respect to the prior month, as well as the average and median length of calls; the average and median amount of time that callers spoke directly with a representative of the IRS; the number and percent of calls that were directed to an automated system; the number and percent of calls that were disconnected or terminated by the IRS; the number of callers who were transferred to another applicable phone number extension after the call was initially answered by a representative of the IRS along with the average and median amount of time that these callers were on hold following the transfer; and the number and percent of callers who indicated that they received the answers or service for which they were contacting the IRS.

The Secretary shall require the IRS to use technology to detect and screen automated calls.

Separately, the IRS is required to report significant processing delays for categories of applicable items. An “applicable item” is each category of tax return, claim, statement, or other document filed with the IRS. A significant processing delay is generally the failure to process all such applicable items within 21 days of receipt. For any week in which there is a significant processing delay (“the applicable week”), the IRS is required to publicly list during the subsequent week, the earliest date of receipt for items that were processed during the applicable week.

Effective Date

The requirements of this section shall apply to periods beginning after the date which is 12 months after the date of enactment.

B. Expansion of Electronic Access to Information About Returns and Refunds

Present Law

See the Present Law discussion in section A., above.

Description of Proposal

Under the proposal, the Secretary must provide, through a website or a mobile application, individualized, specific, and up-to-date information to taxpayers regarding their tax returns and amended returns. The website or application must include information with respect to whether the IRS has received such return and entered such return into their systems, completed processing such return, including the date on which the IRS issued any refund of any overpayment of tax, if any, or suspended processing of the return. If a refund is issued, the IRS must include the estimated date on which the taxpayer can expect to receive such refund (if the refund will be issued by electronic fund transfer, the partial or full account number for such account and the name and routing number of the financial institution, or if the refund will be issued by paper check, the address to which the check will be mailed). If processing of the return was suspended, the IRS must include the reason for the suspension, and in the case of any information which was requested by the IRS, the information requested, the form and manner for submission, and the date on which such information is due to be submitted to the IRS.

Under the proposal, these requirements shall apply not later than January 1 of the first calendar year beginning more than 12 months after the date of enactment.

Effective Date

The proposal is effective on the date of enactment.

C. Expansion of Callback Technology

Present Law

See the Present Law discussion in section A., above.

Description of Proposal

The proposal states that it is the sense of Congress that taxpayers contacting the IRS should have the option to receive a callback and that not later than calendar year 2028, the IRS should provide any taxpayer (including any taxpayer residing outside of the United States) the option to receive a callback for any call made by the taxpayer to an applicable phone number extension⁵ which has not been answered within five minutes.

Effective Date

The proposal is effective on the date of enactment.

⁵ An “applicable phone number extension” means any extension or application which may be reached by calling a phone number which is listed by the IRS on any website, publication, form, or instruction which is available to the public and operated by the IRS accounts management function, operated by the IRS automated collection function, managed by the IRS Joint Operations Center, managed and staffed by a contractor on behalf of the IRS, or which received 200,000 or more calls during the preceding calendar year.

D. Expansion of Online Accounts

Present Law

See the Present Law discussion in section A., above.

Description of Proposal

Under the proposal, the Secretary shall make available a website or mobile application which, in a manner consistent with limitations under section 6103 of the Code, allows any taxpayer (including any taxpayer residing outside of the United States) to view any return,⁶ document, notice, or letter (with the exception of any educational item with no legal effect) which, during the preceding six-year period,⁷ was sent to the taxpayer by the IRS or filed with the IRS by the taxpayer, a person described in section 6103(c) with respect to such taxpayer,⁸ or with respect to such taxpayer in accordance with section 6103(e).⁹ In the case of a representative¹⁰ of a taxpayer who is authorized to practice before the Treasury Department, a tax return preparer¹¹ with an identifying number¹², or a qualified reporting agent, the Secretary shall permit such representative, preparer, or agent, to access such information, to the extent authorized by the taxpayer. The Secretary shall make available for viewing any return, document, notice, or letter (as described above) by the taxpayer, any representative, tax return preparer or qualified reporting agent to the extent authorized by the taxpayer (as described above), as soon as is practicable and pursuant to regulations prescribed by the Secretary. A qualified reporting agent is a person who is properly authorized as an agent to sign and file employment tax returns,¹³ make related payments and deposits, and perform such other acts on behalf of a taxpayer under procedures and requirements set forth by the Secretary, which has met such other requirements as may be established by the Secretary, and for which authorization has not been revoked or suspended by the Secretary pursuant to procedures established by the Secretary.

⁶ As defined in section 6103(b)(1).

⁷ This period shall not include any years ending before the date of enactment.

⁸ Section 6103(c) permits the IRS to disclose returns and return information to a designee of the taxpayer or pursuant to the taxpayer's consent.

⁹ Under section 6103(e) a return of a person upon written request can be inspected or disclosed to certain persons having a material interest.

¹⁰ Section 330, Title 31.

¹¹ Sec. 7701(a)(36).

¹² Sec. 6109(a)(4).

¹³ An "employment tax return" includes any return required to be filed by an employer to report the obligations of the employer and its employees under section 3101, 3111, 3301, or 3402, as well as other returns as designated by the Secretary.

The Secretary shall also make available a website or mobile application which allows the taxpayer to respond to any document, notice, or letter sent to the taxpayer by the IRS by uploading or otherwise transmitting the taxpayer's response. The Secretary shall permit any representative, preparer, or agent of the taxpayer (as described above) to transmit such information, to the extent authorized by the taxpayer. The website or mobile application will allow a representative, tax return preparer, or qualified reporting agent to access information for multiple taxpayers without any requirement to individually and separately access the account of each individual taxpayer.

Prior to making such website or mobile application available, the Secretary shall conduct focus groups with taxpayers and tax professionals to ensure that any amounts appropriated or otherwise made available for such purposes are expended appropriately.

In order to prevent unauthorized disclosure of return information by persons designated by taxpayers, the Secretary shall establish a program to investigate and address any access, use, or disclosure of return information (as defined in section 6103(b)) by any person which is in excess of the permitted authorization under the proposal, as well as any related misconduct. The Secretary shall also publish annually on the public website of the IRS, the actions undertaken pursuant to this program, such as the number of complaints investigated, the number of persons whose access was revoked, and other relevant statistical data.

Under the proposal, the website or application shall be made available not later than January 1 of the first calendar year beginning more than 18 months after the date of enactment. The program to investigate and address unauthorized disclosure of return information shall also be established not later than January 1 of the first calendar year beginning more than 18 months after the date of enactment.

Effective Date

The proposal is effective on the date of enactment.

E. Estimated Revenue Effects of the Proposal

The staff of the Joint Committee on Taxation estimates the bill to have no effect on Federal fiscal year budget receipts.