

# Union Calendar No. 527

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

# H. R. 7971

**[Report No. 119-607]**

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

APRIL 9, 2026

Reported with an amendment, committed to the Committee of the Whole  
House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on March 18, 2026]

# **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 this*  
 10       *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.*

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

13       (a) *IN GENERAL.*—*The Secretary shall require the In-*  
 14       *ternal Revenue Service to provide in real time on its public*  
 15       *website, to the extent practical, the following:*

16               (1) *Separately with respect to each applicable*  
 17       *phone number extension—*

18                       (A) *the number of callers connected to speak*  
 19                       *directly with a representative of the Internal*  
 20                       *Revenue Service,*

21                       (B) *the number of callers connected to speak*  
 22                       *with an automated system,*

1           (C) the number of callers who are waiting  
2           to be connected to speak directly with a rep-  
3           resentative of the Internal Revenue Service or an  
4           automated system,

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

9           (E) whether callback service is currently  
10          available, and if not, when such service is sched-  
11          uled to be available.

12          (2) An application or tool embedded on the  
13          website which—

14               (A) displays all of the information described  
15               in paragraph (1), and

16               (B) estimates the approximate wait time to  
17               speak directly with a representative of the Inter-  
18               nal Revenue Service.

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

24          (4) For each applicable phone number extension,  
25          a summary of the information described in para-

1       *graph (1) with respect to the prior month, includ-*  
2       *ing—*

3               *(A) the average and median length of calls,*

4               *(B) the average and median amount of time*  
5       *that callers were speaking directly with a rep-*  
6       *resentative of the Internal Revenue Service,*

7               *(C) the number and percent of calls that*  
8       *were directed to an automated system,*

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

12               *(E) the number of callers who were trans-*  
13       *ferred to another applicable phone number exten-*  
14       *sion after the call was initially answered by a*  
15       *representative of the Internal Revenue Service,*

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

19               *(G) the number and percent of callers who*  
20       *indicated that they received the answers or serv-*  
21       *ice for which they were contacting the Internal*  
22       *Revenue Service.*

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

1       (c) *INFORMATION REGARDING DELAYS.*—*For any week*  
 2 *in which there was a significant delay with respect to any*  
 3 *applicable item (referred to in this subsection as an “appli-*  
 4 *cable week”), the Secretary shall require the Internal Rev-*  
 5 *enue Service to provide on its public website, during the*  
 6 *week subsequent to the applicable week, information with*  
 7 *respect to each such applicable item regarding the earliest*  
 8 *date on which any such applicable items that were proc-*  
 9 *essed during the applicable week were received by the Inter-*  
 10 *nal 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, state-*  
 14 *ment, or other document filed with the Internal Rev-*  
 15 *enue Service.*

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

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

1                   (B) operated by the Internal Revenue Serv-  
 2                   ice automated collection function,

3                   (C) managed by the Internal Revenue Serv-  
 4                   ice Joint Operations Center,

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

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

9                   (3) *SIGNIFICANT DELAY.*—The term “significant  
 10                  delay” means, in the case of any applicable item for  
 11                  any week, the failure to process all of such applicable  
 12                  items which were received by the Internal Revenue  
 13                  Service at least 21 days before the first day of the  
 14                  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 enactment  
 22                  of this Act, through a website and mobile application, the  
 23                  Secretary shall provide individualized, specific, and up-to-  
 24                  date information to taxpayers regarding their tax returns

1 *and amended returns, including information with respect*  
2 *to whether the Internal Revenue Service has—*

3 *(1) received such return and entered such return*  
4 *into their systems,*

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

7 *(A) the date on which the Internal Revenue*  
8 *Service issued any refund of any overpayment of*  
9 *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, including—*

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

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

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

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

24 *(A) the reason for the suspension, and*



1                   (B) in the case of any information which  
 2                   was requested by the Internal Revenue Service—  
 3                   (i) the information requested,  
 4                   (ii) the form and manner for submis-  
 5                   sion of such information, and  
 6                   (iii) the date on which such informa-  
 7                   tion is due to be submitted to the Internal  
 8                   Revenue Service.

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

10           It is the sense of Congress that—

11                   (1) taxpayers contacting the Internal Revenue  
 12                   Service should have the option to receive a callback,  
 13                   and  
 14                   (2) not later than calendar year 2028, the Inter-  
 15                   nal Revenue Service should provide any taxpayer (in-  
 16                   cluding any taxpayer residing outside of the United  
 17                   States) the option to receive a callback for any call  
 18                   made by the taxpayer to an applicable phone number  
 19                   extension (as defined in section 2(d)(2) of this Act)  
 20                   which has not been answered within 5 minutes.

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

22           (a) *IN GENERAL.*—Not later than January 1 of the  
 23           first calendar year beginning more than 18 months after  
 24           the date of enactment of this Act, the Secretary shall make  
 25           available a website or mobile application which allows any

1 taxpayer (including any taxpayer residing outside of the  
2 United States) the ability to—

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

11 (A) sent by the Internal Revenue Service to  
12 such taxpayer, or

13 (B) filed with (or, in the case of any docu-  
14 ment not required to be filed, sent to) the Inter-  
15 nal Revenue Service—

16 (i) by such taxpayer,

17 (ii) by a person described in subsection

18 (c) of section 6103 of the Internal Revenue

19 Code of 1986 with respect to such taxpayer,

20 or

21 (iii) with respect to such taxpayer in

22 a manner described in subsection (e) of such

23 section,

24 (2) with respect to any document, notice, or let-

25 ter sent to such taxpayer by the Internal Revenue

1       *Service, respond to such document, notice, or letter by*  
2       *uploading or otherwise transmitting the taxpayer's*  
3       *response through the website or mobile application,*  
4       *and*

5               *(3) in the case of—*

6                       *(A) any representative of such taxpayer who*  
7                       *is authorized to practice before the Department*  
8                       *of the Treasury pursuant to section 330 of title*  
9                       *31, United States Code,*

10                      *(B) any tax return preparer (as defined in*  
11                      *section 7701(a)(36) of the Internal Revenue Code*  
12                      *of 1986) with an identifying number (as de-*  
13                      *scribed in section 6109(a)(4) of such Code), or*

14                      *(C) any qualified reporting agent,*  
15       *permit such representative, preparer, or agent, to the*  
16       *extent authorized by the taxpayer, to access the infor-*  
17       *mation described in paragraph (1) or transmit any*  
18       *information described in paragraph (2).*

19       *(b) AVAILABILITY FOR VIEWING.—With respect to any*  
20       *return, document, notice, or letter described in paragraph*  
21       *(1) of subsection (a), such return, document, notice, or letter*  
22       *shall be made available for viewing by the taxpayer (or,*  
23       *pursuant to paragraph (3) of such subsection, any rep-*  
24       *resentative, tax return preparer, or qualified reporting*  
25       *agent authorized by the taxpayer) as soon as is practicable*

1 *and within such periods as are established pursuant to reg-*  
 2 *ulations prescribed by the Secretary.*

3 (c) *ACCESS TO MULTIPLE ACCOUNTS BY REPRESENTA-*  
 4 *TIVE, PREPARER, OR AGENT.*—For purposes of subsection  
 5 (a)(3), the website or mobile application shall allow a rep-  
 6 resentative, tax return preparer, or qualified reporting  
 7 agent to be able to access information for multiple tax-  
 8 payers who have provided permission under such subsection  
 9 without any requirement to individually and separately ac-  
 10 cess the account of each such taxpayer.

11 (d) *APPLICABLE PERIOD.*—

12 (1) *IN GENERAL.*—Subject to paragraph (2), for  
 13 purposes of subsection (a)(1), the term “applicable pe-  
 14 riod” means the preceding 6-year period.

15 (2) *PROSPECTIVE APPLICATION.*—The term “ap-  
 16 plicable period” shall not include any years ending  
 17 before the date of enactment of this Act.

18 (e) *QUALIFIED REPORTING AGENT.*—

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

22 (A) *which is properly authorized as an*  
 23 *agent to sign and file employment tax returns,*  
 24 *make related payments and deposits, and per-*

1        *form such other acts on behalf of a taxpayer*  
 2        *under procedures set forth by the Secretary,*

3                *(B) which has met such requirements as*  
 4        *may be established by the Secretary, and*

5                *(C) for which authorization has not been re-*  
 6        *voked or suspended by the Secretary pursuant to*  
 7        *procedures established by the Secretary.*

8        *(2) EMPLOYMENT TAX RETURN.—For purposes of*  
 9        *paragraph (1)(A), the term “employment tax return”*  
 10        *means—*

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

16                *(B) such other returns as designated by the*  
 17        *Secretary.*

18        *(f) PREVENTING UNAUTHORIZED DISCLOSURE OF RE-*  
 19        *TURN INFORMATION BY PERSONS DESIGNATED BY TAX-*  
 20        *PAYERS.—Not later than January 1 of the first calendar*  
 21        *year beginning more than 18 months after the date of enact-*  
 22        *ment of this Act, the Secretary shall—*

23                *(1) establish a program to investigate and ad-*  
 24        *dress—*

1           (A) any access, use, or disclosure of return  
2           information (as defined in section 6103(b) of the  
3           Internal Revenue Code of 1986) by any person  
4           which is in excess of the authorization permitted  
5           to such person pursuant to subsection (a)(3), and

6           (B) any related misconduct, and

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

13          (g) *FOCUS GROUPS*.—For purposes of subsection (a),  
14          prior to the date that the website or mobile application de-  
15          scribed in such subsection is made available, the Secretary  
16          shall conduct focus groups with taxpayers and tax profes-  
17          sionals to ensure that any amounts appropriated or other-  
18          wise made available for such purposes are expended in an  
19          appropriate manner.



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