

119TH CONGRESS
2D SESSION

H. R. 8725

To direct the Secretary of the Treasury to establish the Survivor Tax Portal,
and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

MAY 11, 2026

Mr. BURCHETT introduced the following bill; which was referred to the
Committee on Ways and Means

A BILL

To direct the Secretary of the Treasury to establish the
Survivor Tax Portal, and for other purposes.

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.**

4 This Act may be cited as the “Survivor Tax Filing
5 Simplification Act”.

6 **SEC. 2. ESTABLISHMENT OF SURVIVOR TAX PORTAL.**

7 (a) IN GENERAL.—Not later than 12 months fol-
8 lowing the date of the enactment of this Act, the Secretary
9 of the Treasury (or the Secretary’s delegate), in consulta-
10 tion with the Commissioner of the Social Security Admin-

1 istration, shall establish an online portal (hereinafter re-
2 ferred to as the “Survivor Tax Portal”) for the purpose
3 of assisting surviving spouses and duly-appointed execu-
4 tors of estates of decedents in the preparation and filing
5 of returns of tax.

6 (b) FEATURES.—The Survivor Tax Portal shall—

7 (1) provide clear guidance, including through
8 checklists, pre-populated forms, and status updates,
9 on the preparation and filing of—

10 (A) estate tax returns with respect to dece-
11 dents,

12 (B) joint returns under section 6013(a)(3)
13 of the Internal Revenue Code of 1986, and

14 (C) returns of tax by surviving spouses (as
15 defined in section 2(a) of the Internal Revenue
16 Code of 1986),

17 (2) allow for the secure uploading of legal docu-
18 ments,

19 (3) integrate relevant death information main-
20 tained by the Social Security Administration,

21 (4) incorporate adequate safeguards, in accord-
22 ance with Federal law, to protect the confidentiality
23 of any personal information, including through an
24 identity verification system to ensure authorized ac-
25 cess to such portal, and

1 (5) include such other features as the Secretary
2 of the Treasury (or the Secretary's delegate), in con-
3 sultation with the Commissioner of the Social Secu-
4 rity Administration, determines appropriate.

5 (c) INSTRUCTIONAL GUIDE.—Not later than 12
6 months following the date of the enactment of this Act,
7 the Secretary of the Treasury (or the Secretary's delegate)
8 shall publish, and thereafter annually update, on the Sur-
9 vivor Tax Portal and on a publicly accessible internet
10 website of the Internal Revenue Service, a one-page in-
11 structional guide regarding the use of, and the filing op-
12 tions offered on, such portal. The Commissioner of the So-
13 cial Security Administration shall attach such instruc-
14 tional guide to any Form SSA-1099, Social Security Ben-
15 efit Statement, issued following such publication.

16 (d) PERFORMANCE GOALS.—Not later than 12
17 months following the date of the enactment of this Act,
18 the Secretary of the Treasury (or the Secretary's delegate)
19 shall issue performance goals with respect to the operation
20 and administration of the Survivor Tax Portal, including
21 performance goals for the resolution of taxpayer inquiries
22 on such portal within 45 days of the receipt thereof.

23 (e) REGULATORY AUTHORITY.—The Secretary of the
24 Treasury (or the Secretary's delegate), in consultation
25 with the Commissioner of the Social Security Administra-

1 tion, shall prescribe such regulations or other guidance as
2 may be necessary or appropriate to carry out the purposes
3 of this section.

4 **SEC. 3. ESTABLISHMENT OF GRANT PROGRAM FOR REC-**
5 **ORDKEEPING AND REPORTING OF DEATH IN-**
6 **FORMATION.**

7 (a) IN GENERAL.—Not later than 12 months fol-
8 lowing the date of the enactment of this Act, the Secretary
9 of the Treasury (or the Secretary’s delegate), in consulta-
10 tion with the Commissioner of the Social Security Admin-
11 istration, shall establish a grant program to assist States
12 in the recordkeeping, and reporting to the Social Security
13 Administration, of death information. In issuing such
14 grants, the Secretary of the Treasury (or the Secretary’s
15 delegate) shall prioritize States whose recordkeeping and
16 reporting activities increase the efficiency of the Survivor
17 Tax Portal established under section 2(a).

18 (b) REGULATORY AUTHORITY.—The Secretary of the
19 Treasury (or the Secretary’s delegate), in consultation
20 with the Commissioner of the Social Security Administra-
21 tion, shall prescribe such regulations or other guidance as
22 may be necessary or appropriate to carry out the purposes
23 of this section.

○