119TH CONGRESS
2D SESSION

H. R. 7972

To require the Internal Revenue Service to establish a fellowship program within the Internal Revenue Service to recruit qualified data scientists to partner with tax law specialists and provide insights and identify emerging and complex issues in tax administration, ranging from data acquisition and quality through developing advanced analytics, statistics, and models to improve core tax administration activities in services and enforcement.

IN THE HOUSE OF REPRESENTATIVES

MARCH 18, 2026

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

A BILL

To require the Internal Revenue Service to establish a fellowship program within the Internal Revenue Service to recruit qualified data scientists to partner with tax law specialists and provide insights and identify emerging and complex issues in tax administration, ranging from data acquisition and quality through developing advanced analytics, statistics, and models to improve core tax administration activities in services and enforcement.

1　　*Be it enacted by the Senate and House of Representa-*

2　*tives of the United States of America in Congress assembled,*

SECTION 1. SHORT TITLE.

This Act may be cited as the "Taxpayer Workforce Modernization Act".

SEC. 2. IRS FELLOWSHIP PROGRAM.

(a) ESTABLISHMENT.—Not later than September 30, 2026, the Commissioner of Internal Revenue (hereinafter known as the "Commissioner"), after consultation with the Chief Counsel of the Internal Revenue Service (hereinafter known as the "Chief Counsel") and the Chief Data and Analytics Officer of the Internal Revenue Service (hereinafter known as the "Chief Data Officer"), shall establish within the Internal Revenue Service a fellowship program (hereinafter known as the "program") to recruit qualified data scientists in the private sector to join the Internal Revenue Service to create and participate in the task force established under subsection (e).

(b) OBJECTIVE.—The Commissioner, after consultation with the Chief Counsel and Chief Data Officer, shall design the program in a manner such that the program—

    (1) addresses such tax cases handled by the Internal Revenue Service as the Commissioner determines—

        (A) are the most complex, or

        (B) include new and emerging issues, and

    (2) recruits and retains outstanding and qualified tax experts.

1 (c) ADVERTISEMENT OF PROGRAM.—The Commis-
2 sioner shall advertise the program in such a way as to
3 attract qualified data scientists and such other tax profes-
4 sionals as the Commissioner determines are appropriately
5 qualified to handle the most complex tax cases.

6 (d) STRUCTURE.—

7 (1) IN GENERAL.—The program shall be
8 staffed by not fewer than 10 fellows at the discretion
9 of the Commissioner based on the needs of the In-
10 ternal Revenue Service and the availability of quali-
11 fied candidates.

12 (2) TERM OF SERVICE.—

13 (A) IN GENERAL.—Each fellow shall be
14 hired for a 2-, 3-, or 4-year term of service.

15 (B) EXTENSIONS.—

16 (i) IN GENERAL.—A fellow may apply
17 for, and the Commissioner may grant, a 1-
18 year extension of the fellowship.

19 (ii) NO LIMIT ON NUMBER OF EXTEN-
20 SIONS.—There shall be no limit on the
21 number of extensions under clause (i).

22 (3) FELLOWSHIP VACANCIES.—The Commis-
23 sioner, after consultation with the Chief Counsel and
24 Chief Data Officer, shall fill vacant fellowships—

1   (A) in such a manner as to ensure that the

2   program is staffed with no fewer than 5 fellows,

3   and

4   (B) as soon as practicable after the va-

5   cancy arises.

6   (4) HIRING AUTHORITY.—The Commissioner

7 shall have authority to permanently hire a fellow at

8 the end of the term of service for such fellow.

9   (e) TASK FORCE.—Not later than the date on which

10 the first fellowship is awarded under this section, the Com-

11 missioner shall establish a task force within the Internal

12 Revenue Service and the office of the Chief Counsel in

13 both national and regional office placements that includes

14 the fellows hired pursuant to subsection (d), the purpose

15 of which is to—

16   (1) develop, test, and refine data-driven meth-

17   odologies to support audit case selection,

18   (2) educate Internal Revenue Service employees

19   on the use, interpretation, and limitations of data

20   analytics, models, and emerging analytic techniques

21   relevant to tax administration,

22   (3) support, in coordination with examiners and

23   tax experts, the audit of selected taxpayers through

24   advanced data analysis, transaction-level testing, and

25   quantitative modeling,

1 　　　　(4) support efforts to address offshore tax eva-

2 　　sion and issues implicating the Foreign Account Tax

3 　　Compliance Act through data integration, anomaly

4 　　detection, and network analysis,

5 　　　　(5) identify, mentor, and train junior employees

6 　　from the Internal Revenue Service with respect to

7 　　using data analytics and emerging analytic tech-

8 　　niques to identify risk and facilitate task administra-

9 　　tion improvements,

10 　　　　(6) review existing use cases of artificial intel-

11 　　ligence and data analytics with respect to tax admin-

12 　　istration, provide recommendations to improve on

13 　　such existing cases, and identify new such cases, and

14 　　　　(7) provide data-driven recommendations for

15 　　improving audit effectiveness and efficiency and for

16 　　improving improper tax payments.

17 　(f) COMPOSITION.—The task force established under

18 subsection (e) may be composed of both—

19 　　　　(1) fellows, and

20 　　　　(2) permanent employees of the Internal Rev-

21 　　enue Service.

22 　(g) PAY OF FELLOWS.—

23 　　　　(1) IN GENERAL.—The Secretary of the Treas-

24 　　ury (or the Secretary's delegate) shall determine,

1 subject to the provisions of this subsection, the pay

2 of fellows recruited under subsection (a).

3   (2) PAY SCALE.—For purposes of paragraph

4   (1), the pay of a fellow shall not be less than the

5   minimum rate payable for GS–15 of the General

6   Schedule and shall not exceed the amount of annual

7   compensation (excluding expenses) specified in sec-

8   tion 102 of title 3, United States Code.

9   (h) ADMINISTRATION OF PROGRAM.—The Secretary

10 of the Treasury (or the Secretary's delegate) may appoint

11 a lead program officer to administer and advertise the pro-

12 gram.

13 (i) ANNUAL REVIEW AND REPORT.—Not later than

14 1 year after the date on which the first fellowship is

15 awarded under this section, and annually thereafter, the

16 Commissioner shall submit to Congress a report con-

17 taining—

18   (1) an analysis of the effects of the program,

19   (2) an analysis of the return on investment of

20   the program, including calculations of all costs in-

21   curred and benefits incurred, which may include pre-

22   dicted revenue increases based on task force rec-

23   ommendations; tax revenue and penalties rec-

24   ommended, assessed, or collected due to the work of

1   the task force; and operational improvements in tax-

2   payer service,

3   (3) a description of the total number of fellows

4   who apply each year, and

5   (4) recommendations for changes to the pro-

6   gram, if any.

7   (j) RULES AND REGULATIONS.—The Commissioner,

8 with the approval of the Secretary of the Treasury (or the

9 Secretary's delegate, other than the Commissioner), shall

10 promulgate such rules and regulations as may be nec-

11 essary for the efficient administration of the program.

12   (k) QUALIFIED DATA SCIENTIST DEFINED.—In this

13 subsection, the term "qualified data scientist" means a

14 specialized professional who has demonstrated skills apply-

15 ing advanced analytics, statistical modeling, or machine

16 learning in complex regulatory, financial, or compliance

17 environments while working alongside tax law specialists

18 and other tax subject matter experts.

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