

119TH CONGRESS
2D SESSION

S. _____

To improve services provided to taxpayers by the Internal Revenue Service.

IN THE SENATE OF THE UNITED STATES

Mr. WARNER (for himself and Mr. CASSIDY) introduced the following bill;
which was read twice and referred to the Committee on

A BILL

To improve services provided to taxpayers 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 “Improving IRS Customer Service 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.

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

21 (E) whether callback service is currently
22 available, and if not, when such service is
23 scheduled to be available.

24 (2) An application or tool embedded on the
25 website which—

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

3 (B) estimates the approximate wait time to
4 speak directly with a representative of the In-
5 ternal Revenue Service.

6 (3) An application programming interface which
7 allows any person to access the information de-
8 scribed in paragraph (1) using automation and to
9 create an application or tool embedded on a website
10 to display such information.

11 (4) For each applicable phone number exten-
12 sion, a summary of the information described in
13 paragraph (1) with respect to the prior month, in-
14 cluding—

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

16 (B) the average and median amount of
17 time that callers were speaking directly with a
18 representative of the Internal Revenue Service,

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

21 (D) the number and percent of calls that
22 were disconnected or terminated by the Internal
23 Revenue Service,

24 (E) the number of callers who were trans-
25 ferred to another applicable phone number ex-

1 tension after the call was initially answered by
2 a representative of the Internal Revenue Serv-
3 ice,

4 (F) the average and median amount of
5 time that callers described in subparagraph (E)
6 were on hold following the transfer, and

7 (G) the number and percent of callers who
8 indicated that they received the answers or
9 service for which they were contacting the In-
10 ternal Revenue Service.

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

14 (c) INFORMATION REGARDING DELAYS.—For any
15 week in which there was a significant delay with respect
16 to any applicable item (referred to in this subsection as
17 an “applicable week”), the Secretary shall require the In-
18 ternal Revenue Service to provide on its public website,
19 during the week subsequent to the applicable week, infor-
20 mation with respect to each such applicable item regarding
21 the earliest date on which any such applicable items that
22 were processed during the applicable week were received
23 by the Internal Revenue Service.

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

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

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

12 (A) operated by the Internal Revenue Serv-
13 ice accounts management function,

14 (B) operated by the Internal Revenue
15 Service automated collection function,

16 (C) managed by the Internal Revenue
17 Service Joint Operations Center,

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

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

22 (3) SIGNIFICANT DELAY.—The term “signifi-
23 cant delay” means, in the case of any applicable
24 item for any week, the failure to process all of such
25 applicable items which were received by the Internal

1 Revenue Service at least 21 days before the first day
2 of the week.

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

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

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

16 (1) received such return and entered such re-
17 turn into their systems,

18 (2) completed processing such return, includ-
19 ing—

20 (A) the date on which the Internal Rev-
21 enue Service issued any refund of any overpay-
22 ment of tax,

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

1 (C)(i) if the refund will be issued by elec-
2 tronic fund transfer, the financial account to
3 which such refund will be deposited, includ-
4 ing—

5 (I) the partial or full account number
6 for such account, and

7 (II) the name and routing number of
8 the financial institution, or

9 (ii) if the refund will be issued by paper
10 check, the address to which the check will be
11 mailed, or

12 (3) suspended processing such return, includ-
13 ing—

14 (A) the reason for the suspension, and

15 (B) in the case of any information which
16 was requested by the Internal Revenue Serv-
17 ice—

18 (i) the information requested,

19 (ii) the form and manner for submis-
20 sion of such information, and

21 (iii) the date on which such informa-
22 tion is due to be submitted to the Internal
23 Revenue Service.

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

25 It is the sense of Congress that—

1 (1) taxpayers contacting the Internal Revenue
2 Service should have the option to receive a callback,
3 and

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

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

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

19 (1) in a manner consistent with any applicable
20 limitations under section 6103 of the Internal Rev-
21 enue Code of 1986, view any return (as defined in
22 section 6103(b)(1) of the Internal Revenue Code of
23 1986), document, notice, or letter (with the excep-
24 tion of any educational item which has no legal ef-

1 fect) which, during the applicable period (as defined
2 in subsection (d)), has been—

3 (A) sent by the Internal Revenue Service
4 to such taxpayer, or

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

8 (i) by such taxpayer,

9 (ii) by a person described in sub-
10 section (c) of section 6103 of the Internal
11 Revenue Code of 1986 with respect to such
12 taxpayer, or

13 (iii) with respect to such taxpayer in
14 a manner described in subsection (e) of
15 such section,

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

22 (3) in the case of—

23 (A) any representative of such taxpayer
24 who is authorized to practice before the Depart-

1 ment of the Treasury pursuant to section 330
2 of title 31, United States Code,

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

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

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

22 (c) ACCESS TO MULTIPLE ACCOUNTS BY REP-
23 RESENTATIVE, PREPARER, OR AGENT.—For purposes of
24 subsection (a)(3), the website or mobile application shall
25 allow a representative, tax return preparer, or qualified

1 reporting agent to be able to access information for mul-
2 tiple taxpayers who have provided permission under such
3 subsection without any requirement to individually and
4 separately access the account of each such taxpayer.

5 (d) APPLICABLE PERIOD.—

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

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

12 (e) QUALIFIED REPORTING AGENT.—

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

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

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

23 (C) for which authorization has not been
24 revoked or suspended by the Secretary pursuant
25 to procedures established by the Secretary.

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

4 (A) any return required to be filed by an
5 employer to report the obligations of the em-
6 ployer and its employees under section 3101,
7 3111, 3301, or 3402 of the Internal Revenue
8 Code of 1986, and

9 (B) such other returns as designated by
10 the Secretary.

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

16 (1) establish a program to investigate and ad-
17 dress—

18 (A) any access, use, or disclosure of return
19 information (as defined in section 6103(b) of
20 the Internal Revenue Code of 1986) by any per-
21 son which is in excess of the authorization per-
22 mitted to such person pursuant to subsection
23 (a)(3), and

24 (B) any related misconduct, and

1 Revenue Code of 1986, provide such taxpayer with
2 information regarding other options which the Inter-
3 nal Revenue Service makes available to taxpayers
4 who have an unpaid tax liability and are experi-
5 encing an economic hardship, including—

6 (A) an agreement described in such section
7 for partial collection of a tax liability,

8 (B) an offer-in-compromise (as described
9 in section 7122 of such Code), and

10 (C) classification as currently not collect-
11 ible (within the meaning of section 6343(e) of
12 such Code).

13 (b) ECONOMIC HARDSHIP.—For purposes of this sec-
14 tion, in determining whether a taxpayer is reasonably like-
15 ly to be experiencing an economic hardship, such deter-
16 mination shall be made in the same manner as determined
17 under section 6343(a)(1)(D) of the Internal Revenue Code
18 of 1986 based on—

19 (1) the most recent income and asset data
20 which the Secretary has received from a return or a
21 report from, or with respect to, such taxpayer, and

22 (2) the schedules described in section
23 7122(d)(2)(A) of such Code.

24 (c) REPORT.—Not later than 2 years after the date
25 of enactment of this Act, the Secretary, in consultation

1 with the National Taxpayer Advocate, shall submit a re-
2 port to the Committee on Ways and Means of the House
3 of Representatives and the Committee on Finance of the
4 Senate regarding—

5 (1) the accuracy of the Internal Revenue Serv-
6 ice with respect to identifying taxpayers who are
7 reasonably likely to be experiencing an economic
8 hardship under subsection (a)(1),

9 (2) whether such identification procedures may
10 be appropriately applied for other purposes, and

11 (3)(A) the number of taxpayers with an unpaid
12 tax liability who were identified as reasonably likely
13 to be experiencing an economic hardship under sub-
14 section (a)(1),

15 (B) the options described in subsection (a)(2)
16 that were provided to such taxpayers, and

17 (C) the status of the tax liabilities of such tax-
18 payers.

19 **SEC. 7. PUBLICATION OF PERFORMANCE STATISTICS.**

20 (a) IN GENERAL.—Section 7803(c)(2) of the Internal
21 Revenue Code of 1986 is amended by adding at the end
22 the following new subparagraph:

23 “(F) PUBLICATION OF PERFORMANCE STA-
24 TISTICS.—The National Taxpayer Advocate
25 shall publish monthly, on the website of the In-

1 ternal Revenue Service, the following informa-
2 tion with respect to each local office of the tax-
3 payer advocate:

4 “(i) With respect to any cases opened
5 during the 12-month period ending on the
6 month preceding the month of publica-
7 tion—

8 “(I) the average amount of time
9 elapsing between the local office re-
10 ceiving the case and assigning a case
11 number;

12 “(II) the average amount of time
13 elapsing between the local office re-
14 ceiving the case and assigning a case
15 worker to the case; and

16 “(III) the top 3 taxpayer issues
17 that the local office encountered dur-
18 ing such period.

19 “(ii) With respect to any cases opened
20 during the 24-month period ending on the
21 month preceding the month of publication,
22 the average amount of time elapsing be-
23 tween the local office receiving the case
24 and closure of the case.

1 “(iii) The number of open cases at
2 such local office, with such information
3 disaggregated based on whether the tax-
4 payer that opened the case is —

5 “(I) an individual;

6 “(II) a business;

7 “(III) an estate or trust; or

8 “(IV) a person not described in
9 subclauses (I) through (III).

10 “(G) ONLINE TOOL.—

11 “(i) IN GENERAL.—The National Tax-
12 payer Advocate shall make available, on
13 the website of the Internal Revenue Serv-
14 ice, an application which provides tax-
15 payers with the estimated amount of time
16 for resolution of their case, as determined
17 based on the date on which the taxpayer
18 opened the case and the tax issue that the
19 taxpayer is encountering.

20 “(ii) UPDATES.—The estimates pro-
21 vided by the application described in clause
22 (i) shall be updated by the National Tax-
23 payer Advocate on a monthly basis.”.

24 (b) ANNUAL REPORT.—Section 7803(c)(2)(B)(ii) of
25 the Internal Revenue Code of 1986 is amended—

1 as determined on a nationwide
2 basis.”.

3 (c) EFFECTIVE DATE.—The amendments made by
4 this section shall take effect on the date which is 12
5 months after the date of enactment of this Act.