

118TH CONGRESS
2D SESSION

S. 5280

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

IN THE SENATE OF THE UNITED STATES

SEPTEMBER 25, 2024

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

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.—If, for any week beginning on or
4 after the date which is 180 days after the date of enact-
5 ment of this Act, there is a significant delay with respect
6 to any applicable item or applicable phone number, the
7 Secretary shall require the Internal Revenue Service to
8 provide on its public website, during the following week,
9 the following information:

10 (1) Separately for each such applicable item,
11 the average date on which any such applicable items
12 processed during the preceding week were received
13 by the Internal Revenue Service.

14 (2) Separately with respect to each such appli-
15 cable phone number—

16 (A) the percentage of callers during such
17 period who were able to speak directly with an
18 Internal Revenue Service employee,

19 (B) the total number of callers described in
20 subparagraph (A), and

21 (C) with respect to each such phone num-
22 ber—

23 (i) the current estimated wait time to
24 speak directly with an Internal Revenue
25 Service employee,

1 (ii) the median wait time to speak di-
2 rectly with an Internal Revenue Service
3 employee,

4 (iii) the time of day with the shortest
5 wait time to speak directly with an Inter-
6 nal Revenue Service employee, and

7 (iv) whether such number employs
8 callback service for any calls made by tax-
9 payers to such number which are not an-
10 swered, and the average time for such call-
11 backs to be made.

12 (b) DEFINITIONS.—For purposes of this section—

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

17 (2) APPLICABLE PHONE NUMBER.—The term
18 “applicable phone number” means any toll-free
19 phone number which is listed by the Internal Rev-
20 enue Service on any website, publication, form, or
21 instruction which is available to the public and—

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

24 (B) operated by the Internal Revenue
25 Service automated collection function,

1 (C) managed by the Internal Revenue
2 Service Joint Operations Center, or

3 (D) received not less than 200,000 calls
4 during the preceding calendar year.

5 (3) SIGNIFICANT DELAY.—

6 (A) IN GENERAL.—The term “significant
7 delay” means—

8 (i) in the case of any applicable item
9 for any week, the failure to process all of
10 such applicable items which were received
11 by the Internal Revenue Service at least 21
12 days before the first day of the week, and

13 (ii) in the case of an applicable phone
14 number for any week, the failure to answer
15 30 percent or more of the calls to such
16 number during such week.

17 (B) ANSWERED CALLS.—For purposes of
18 subparagraph (A)(ii)—

19 (i) a phone call shall be deemed to
20 have been answered if the caller is—

21 (I) connected to an individual or
22 an automated system, and

23 (II) provided information rel-
24 evant to their specific inquiry, and

1 (ii) a phone call shall be deemed to
2 have not been answered if—

3 (I) the caller receives an auto-
4 mated response which is provided to
5 all callers and is not specific to their
6 inquiry, or

7 (II) the call is disconnected or
8 terminated prior to the information
9 described in clause (i)(II) being fully
10 provided to the caller.

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

13 Not later than January 1 of the first calendar year
14 beginning more than 12 months after the date of enact-
15 ment of this Act, through a website or mobile application,
16 the Secretary shall provide individualized, specific, and up-
17 to-date information to taxpayers regarding their tax re-
18 turns and amended returns, including information with re-
19 spect to whether the Internal Revenue Service has—

20 (1) received such return and entered such re-
21 turn into their systems,

22 (2) completed processing such return, includ-
23 ing—

1 (A) the date on which the Internal Rev-
2 enue Service issued any refund of any overpay-
3 ment of tax, or

4 (B) the estimated date on which the tax-
5 payer can expect to receive such refund, or

6 (3) suspended processing such return, includ-
7 ing—

8 (A) the reason for the suspension, and

9 (B) in the case of any information which
10 was requested by the Internal Revenue Serv-
11 ice—

12 (i) the information requested,

13 (ii) the form and manner for submis-
14 sion of such information, and

15 (iii) the date on which such informa-
16 tion is due to be submitted to the Internal
17 Revenue Service.

18 **SEC. 4. EXPANSION OF CALLBACK TECHNOLOGY AND ON-**
19 **LINE ACCOUNTS.**

20 (a) IN GENERAL.—Not later than January 1 of the
21 first calendar year beginning more than 12 months after
22 the date of enactment of this Act, the Secretary shall—

23 (1) with respect to any applicable phone num-
24 ber (as defined in section 2(b)(2)), employ callback

1 service for any calls made by taxpayers to such num-
2 ber which are not answered within 10 minutes, and

3 (2) make available a website or mobile applica-
4 tion which allows any taxpayer the ability to—

5 (A) in a manner consistent with any appli-
6 cable limitations under section 6103 of the In-
7 ternal Revenue Code of 1986, view any return
8 (as defined in section 6103(b)(1) of the Inter-
9 nal Revenue Code of 1986), document, notice,
10 or letter (with the exception of any educational
11 item which has no legal effect) which, during
12 the preceding 6-year period, has been—

13 (i) sent by the Internal Revenue Serv-
14 ice to such taxpayer, or

15 (ii) filed with (or, in the case of any
16 document not required to be filed, sent to)
17 the Internal Revenue Service—

18 (I) by such taxpayer,

19 (II) by a person described in sub-
20 section (c) of section 6103 of the In-
21 ternal Revenue Code of 1986 with re-
22 spect to such taxpayer, or

23 (III) with respect to such tax-
24 payer in a manner described in sub-
25 section (e) of such section,

1 (B) with respect to any document, notice,
2 or letter sent to such taxpayer by the Internal
3 Revenue Service, respond to such document, no-
4 tice, or letter by uploading or otherwise trans-
5 mitting the taxpayer's response through the
6 website or mobile application, and

7 (C) in the case of—

8 (i) any representative of such tax-
9 payer who is authorized to practice before
10 the Department of the Treasury pursuant
11 to section 330 of title 31, United States
12 Code, or

13 (ii) any tax return preparer (as de-
14 fined in section 7701(a)(36) of the Inter-
15 nal Revenue Code of 1986) with an identi-
16 fying number (as described in section
17 6109(a)(4) of such Code),

18 permit such representative or preparer, to the
19 extent authorized by the taxpayer, to access the
20 information described in subparagraph (A) or
21 transmit any information described in subpara-
22 graph (B).

23 (b) AVAILABILITY FOR VIEWING.—With respect to
24 any return, document, notice, or letter described in sub-
25 paragraph (A) of subsection (a)(2), such return, docu-

1 ment, notice, or letter shall be made available for viewing
2 by the taxpayer (or, pursuant to subparagraph (C) of such
3 subsection, any representative or tax return preparer au-
4 thorized by the taxpayer) as soon as is practicable and
5 within such periods as are established pursuant to regula-
6 tions prescribed by the Secretary.

7 (c) ACCESS TO MULTIPLE ACCOUNTS BY REP-
8 RESENTATIVE OR PREPARER.—For purposes of sub-
9 section (a)(2)(B), the website or mobile application shall
10 allow a representative or tax return preparer to be able
11 to access information for multiple taxpayers who have pro-
12 vided permission under such subsection without any re-
13 quirement to individually and separately access the ac-
14 count of each such taxpayer.

15 **SEC. 5. INDIVIDUALS FACING ECONOMIC HARDSHIPS IN-**
16 **FORMED OF COLLECTION ALTERNATIVES.**

17 (a) IN GENERAL.—Not later than 12 months after
18 the date of enactment of this Act, the Secretary shall—

19 (1) establish a program to identify taxpayers
20 who—

21 (A) are reasonably likely to be experiencing
22 an economic hardship, and

23 (B) have an unpaid tax liability, and

24 (2) in the case of any taxpayer described in
25 paragraph (1) who requests to enter into an agree-

1 ment described in section 6159(a) of the Internal
2 Revenue Code of 1986, provide such taxpayer with
3 information regarding other options which the Inter-
4 nal Revenue Service makes available to taxpayers
5 who have an unpaid tax liability and are experi-
6 encing an economic hardship.

7 (b) EXCEPTION.—Subsection (a)(2) shall not apply
8 in the case of a taxpayer who requests to enter into an
9 agreement described in section 6159(a) of the Internal
10 Revenue Code of 1986 for partial collection of a tax liabil-
11 ity.

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

18 (1) the most recent income data which the Sec-
19 retary has received from a return or a report from,
20 or with respect to, such taxpayer, and

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

23 (d) REPORT.—Not later than 2 years after the date
24 of enactment of this Act, the Secretary, in consultation
25 with the National Taxpayer Advocate, shall submit a re-

1 port to the Committee on Ways and Means of the House
2 of Representatives and the Committee on Finance of the
3 Senate regarding—

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

8 (2) whether such identification procedures may
9 be appropriately applied for other purposes.

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