H. R. 998

AN ACT

To amend the Internal Revenue Code of 1986 to require additional information on math and clerical error notices.

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

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

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the "Internal Revenue Serv-

3 ice Math and Taxpayer Help Act".

4 **SEC. 2. IMPROVEMENT OF NOTICES OF MATH OR CLERICAL**

5 **ERROR.**

6 (a) IN GENERAL.—Section 6213(b)(1) of the Internal

7 Revenue Code of 1986 is amended—

8 (1) by striking "ERRORS.—If the taxpayer" and

9 inserting "ERRORS.—

10 "(A) IN GENERAL.—If the taxpayer",

11 (2) by striking "Each notice" in the second sen-

12 tence and inserting "Subject to subparagraph (B),

13 each notice", and

14 (3) by adding at the end the following new sub-

15 paragraph:

16 "(B) SPECIFICITY OF MATH OR CLERICAL

17 ERROR NOTICE.—

18 "(i) IN GENERAL.—The notice pro-

19 vided under subparagraph (A) shall—

20 "(I) be sent to the taxpayer's last

21 known address,

22 "(II) describe the mathematical

23 or clerical error in comprehensive,

24 plain language, including—

25 "(aa) the type of error,

1   ''(bb) the section of this title

2   to which the error relates,

3   ''(cc) a description of the

4   nature of the error, and

5   ''(dd) the specific line of the

6   return on which the error was

7   made,

8   ''(III) an itemized computation of

9 any direct or incidental adjustments

10 to be made to the return in correction

11 of the error, including any adjustment

12 to the amount of—

13   ''(aa) adjusted gross income,

14   ''(bb) taxable income,

15   ''(cc) itemized or standard

16 deductions,

17   ''(dd) nonrefundable credits,

18   ''(ee) credits under section

19 24, 25A, 32, 35, or 36B, credits

20 claimed with respect to undistrib-

21 uted long-term capital gains on

22 Form 2439, credits for Federal

23 taxes paid on fuels claimed on

24 Form 4136, and any other re-

25 fundable credits,

1   ''(ff) income tax,

2   ''(gg) other taxes,

3   ''(hh) total tax,

4   ''(ii) Federal income tax

5   withheld or excess tax withheld

6   under section 3101 or 3201(a),

7   ''(jj) estimated tax pay-

8   ments, including amount applied

9   from prior year's return,

10   ''(kk) refund or amount

11   owed,

12   ''(ll) net operating loss

13   carryforwards, or

14   ''(mm) credit carryforwards,

15   ''(IV) include the telephone num-

16   ber for the automated phone tran-

17   script service, and

18   ''(V) display the date by which

19   the taxpayer may request to abate any

20   assessment specified in such notice

21   pursuant to paragraph (2)(A), in bold,

22   font size 14, and immediately next to

23   the taxpayer's address on page 1 of

24   the notice.

1   "(ii) NO LISTS OF POTENTIAL ER-

2   RORS.—A notice which provides multiple

3   potential or alternative errors which may

4   be applicable to the return shall not be suf-

5   ficiently specific for purposes of clause

6   (i)(II); however, if multiple specific errors

7   apply to the return all such errors should

8   be listed.''.

9   (b) NOTICE OF ABATEMENT.—Paragraph (2) of sec-

10 tion 6213(b) is amended by adding at the end the fol-

11 lowing new subparagraph:

12   "(C) NOTICE.—Upon determination of an

13   abatement pursuant to subparagraph (A), the

14   Secretary shall send notice to the taxpayer of

15   such abatement which—

16   "(i) is sent to the taxpayer's last

17   known address,

18   "(ii) describes the abatement in com-

19   prehensive, plain language, and

20   "(iii) provides an itemized computa-

21   tion of any adjustments to be made to the

22   items described in the notice of mathe-

23   matical or clerical error, including any

24   changes to any item described in para-

25   graph (1)(B)(i)(III).''.

1 (c) EFFECTIVE DATE.—The amendments made by
2 this section shall apply to notices sent after the date which
3 is 12 months after the date of the enactment of this Act.

4 (d) PROCEDURES.—Not later than 180 days after the
5 date of the enactment of this Act, the Secretary of the
6 Treasury (or such Secretary's delegate) shall provide for
7 procedures by which a taxpayer may request an abatement
8 referred to in section 6213(b)(1)(B)(i)(V) of the Internal
9 Revenue Code of 1986 in writing, electronically, by tele-
10 phone, or in person.

11 (e) PILOT PROGRAM.—Not later than 18 months
12 after the date of the enactment of this Act, the Secretary
13 of the Treasury (or such Secretary's delegate), in con-
14 sultation with the National Taxpayer Advocate, shall—

15 (1) implement a pilot program to send a trial
16 number of notices, in an amount which is a statis-
17 tically significant portion of all such notices, of
18 mathematical or clerical error pursuant to section
19 6213(b) of the Internal Revenue Code of 1986 by
20 certified or registered mail with e-signature con-
21 firmation of receipt, and

22 (2) report to Congress, aggregated by the type
23 of error under section 6213(g) of such Code to
24 which the notices relate, on—

1   (A) the number of mathematical or clerical

2   errors noticed under the program and the dollar

3   amounts involved,

4   (B) the number of abatements of tax and

5   the dollar amounts of such abatements, and

6   (C) the effect of such pilot program on

7   taxpayer response and adjustments or abate-

8   ments to tax,

9   with conclusions drawn about the effectiveness of

10   certified or registered mail, with and without return

11   receipt, and any other recommendations for improv-

12   ing taxpayer response rates.

Passed the House of Representatives March 31, 2025.

Attest:

Clerk.

119TH CONGRESS
1ST SESSION

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