

## Union Calendar No. 29

119<sup>TH</sup> CONGRESS  
1<sup>ST</sup> SESSION

# H. R. 998

**[Report No. 119-42]**

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

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### IN THE HOUSE OF REPRESENTATIVES

FEBRUARY 5, 2025

Mr. FEENSTRA (for himself and Mr. SCHNEIDER) introduced the following bill; which was referred to the Committee on Ways and Means

MARCH 27, 2025

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in *italic*]

[For text of introduced bill, see copy of bill as introduced on February 5, 2025]

# **A BILL**

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,*

3 **SECTION 1. SHORT TITLE.**

4        *This Act may be cited as the “Internal Revenue Serv-*  
5 *ice Math and Taxpayer Help Act”.*

6 **SEC. 2. IMPROVEMENT OF NOTICES OF MATH OR CLERICAL**  
7 **ERROR.**

8        *(a) IN GENERAL.—Section 6213(b)(1) of the Internal*  
9 *Revenue Code of 1986 is amended—*

10            *(1) by striking “ERRORS.—If the taxpayer” and*  
11 *inserting “ERRORS.—*

12                    *“(A) IN GENERAL.—If the taxpayer”,*

13            *(2) by striking “Each notice” in the second sen-*  
14 *tence and inserting “Subject to subparagraph (B),*  
15 *each notice”, and*

16            *(3) by adding at the end the following new sub-*  
17 *paragraph:*

18                    *“(B) SPECIFICITY OF MATH OR CLERICAL*  
19 *ERROR NOTICE.—*

20                    *“(i) IN GENERAL.—The notice provided*  
21 *under subparagraph (A) shall—*

22                            *“(I) be sent to the taxpayer’s last*  
23 *known address,*

1                   “(II) describe the mathematical or  
2 clerical error in comprehensive, plain  
3 language, including—

4                   “(aa) the type of error,

5                   “(bb) the section of this title  
6 to which the error relates,

7                   “(cc) a description of the na-  
8 ture of the error, and

9                   “(dd) the specific line of the  
10 return on which the error was  
11 made,

12                   “(III) an itemized computation of  
13 any direct or incidental adjustments to  
14 be made to the return in correction of  
15 the error, including any adjustment to  
16 the amount of—

17                   “(aa) adjusted gross income,

18                   “(bb) taxable income,

19                   “(cc) itemized or standard  
20 deductions,

21                   “(dd) nonrefundable credits,

22                   “(ee) credits under section  
23 24, 25A, 32, 35, or 36B, credits  
24 claimed with respect to undistrib-  
25 uted long-term capital gains on

1 *Form 2439, credits for Federal*  
2 *taxes paid on fuels claimed on*  
3 *Form 4136, and any other refund-*  
4 *able credits,*

5 *“(ff) income tax,*

6 *“(gg) other taxes,*

7 *“(hh) total tax,*

8 *“(i) Federal income tax*  
9 *withheld or excess tax withheld*  
10 *under section 3101 or 3201(a),*

11 *“(jj) estimated tax payments,*  
12 *including amount applied from*  
13 *prior year’s return,*

14 *“(kk) refund or amount*  
15 *owed,*

16 *“(ll) net operating loss*  
17 *carryforwards, or*

18 *“(mm) credit carryforwards,*

19 *“(IV) include the telephone num-*  
20 *ber for the automated phone transcript*  
21 *service, and*

22 *“(V) display the date by which the*  
23 *taxpayer may request to abate any as-*  
24 *essment specified in such notice pur-*  
25 *suant to paragraph (2)(A), in bold,*

1                   *font size 14, and immediately next to*  
2                   *the taxpayer's address on page 1 of the*  
3                   *notice.*

4                   “(i) *NO LISTS OF POTENTIAL ER-*  
5                   *RORS.—A notice which provides multiple*  
6                   *potential or alternative errors which may be*  
7                   *applicable to the return shall not be suffi-*  
8                   *ciently specific for purposes of clause (i)(II);*  
9                   *however, if multiple specific errors apply to*  
10                   *the return all such errors should be listed.”.*

11                   *(b) NOTICE OF ABATEMENT.—Paragraph (2) of section*  
12                   *6213(b) is amended by adding at the end the following new*  
13                   *subparagraph:*

14                   “(C) *NOTICE.—Upon determination of an*  
15                   *abatement pursuant to subparagraph (A), the*  
16                   *Secretary shall send notice to the taxpayer of*  
17                   *such abatement which—*

18                                    *“(i) is sent to the taxpayer's last*  
19                                    *known address,*

20                                    *“(ii) describes the abatement in com-*  
21                                    *prehensive, plain language, and*

22                                    *“(iii) provides an itemized computa-*  
23                                    *tion of any adjustments to be made to the*  
24                                    *items described in the notice of mathe-*  
25                                    *matical or clerical error, including any*

1                   *changes to any item described in paragraph*  
2                   *(1)(B)(i)(III).”.*

3           (c) *EFFECTIVE DATE.*—*The amendments made by this*  
4 *section shall apply to notices sent after the date which is*  
5 *12 months after the date of the enactment of this Act.*

6           (d) *PROCEDURES.*—*Not later than 180 days after the*  
7 *date of the enactment of this Act, the Secretary of the Treas-*  
8 *ury (or such Secretary’s delegate) shall provide for proce-*  
9 *dures by which a taxpayer may request an abatement re-*  
10 *ferred to in section 6213(b)(1)(B)(i)(V) of the Internal Rev-*  
11 *enue Code of 1986 in writing, electronically, by telephone,*  
12 *or in person.*

13           (e) *PILOT PROGRAM.*—*Not later than 18 months after*  
14 *the date of the enactment of this Act, the Secretary of the*  
15 *Treasury (or such Secretary’s delegate), in consultation*  
16 *with the National Taxpayer Advocate, shall—*

17                   (1) *implement a pilot program to send a trial*  
18 *number of notices, in an amount which is a statis-*  
19 *tically significant portion of all such notices, of math-*  
20 *ematical or clerical error pursuant to section 6213(b)*  
21 *of the Internal Revenue Code of 1986 by certified or*  
22 *registered mail with e-signature confirmation of re-*  
23 *ceipt, and*

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

4                   (A) the number of mathematical or clerical  
5 errors noticed under the program and the dollar  
6 amounts involved,

7                   (B) the number of abatements of tax and  
8 the dollar amounts of such abatements, and

9                   (C) the effect of such pilot program on tax-  
10 payer response and adjustments or abatements to  
11 tax,

12 with conclusions drawn about the effectiveness of cer-  
13 tified or registered mail, with and without return re-  
14 ceipt, and any other recommendations for improving  
15 taxpayer response rates.



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