

Public Law 119–39
119th Congress

An Act

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

Nov. 25, 2025

[H.R. 998]

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the “Internal Revenue Service Math and Taxpayer Help Act”.

Internal Revenue
Service Math and
Taxpayer Help
Act.
26 USC 1 note.

SEC. 2. IMPROVEMENT OF NOTICES OF MATH OR CLERICAL ERROR.

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

26 USC 6213.

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

“(A) IN GENERAL.—If the taxpayer”,

(2) by striking “Each notice” in the second sentence and inserting “Subject to subparagraph (B), each notice”, and

(3) by adding at the end the following new subparagraph:
“(B) SPECIFICITY OF MATH OR CLERICAL ERROR NOTICE.—

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

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

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

“(aa) the type of error,

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

“(cc) a description of the nature of the error, and

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

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

“(aa) adjusted gross income,

“(bb) taxable income,

“(cc) itemized or standard deductions,

“(dd) nonrefundable credits,

“(ee) credits under section 24, 25A, 32, 35, or 36B, credits claimed with respect to

undistributed long-term capital gains on Form 2439, credits for Federal taxes paid on fuels claimed on Form 4136, and any other refundable credits,

“(ff) income tax,

“(gg) other taxes,

“(hh) total tax,

“(ii) Federal income tax withheld or excess tax withheld under section 3101 or 3201(a),

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

“(kk) refund or amount owed,

“(ll) net operating loss carryforwards, or

“(mm) credit carryforwards,

“(IV) include the telephone number for the automated phone transcript service, and

“(V) display the date by which the taxpayer may request to abate any assessment specified in such notice pursuant to paragraph (2)(A), in bold, font size 14, and immediately next to the taxpayer’s address on page 1 of the notice.

“(ii) NO LISTS OF POTENTIAL ERRORS.—A notice which provides multiple potential or alternative errors which may be applicable to the return shall not be sufficiently specific for purposes of clause (i)(II); however, if multiple specific errors apply to the return all such errors should be listed.”.

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

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

“(i) is sent to the taxpayer’s last known address,

“(ii) describes the abatement in comprehensive, plain language, and

“(iii) provides an itemized computation of any adjustments to be made to the items described in the notice of mathematical or clerical error, including any changes to any item described in paragraph (1)(B)(i)(III).”.

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

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

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

(1) implement a pilot program to send a trial number of notices, in an amount which is a statistically significant portion of all such notices, of mathematical or clerical error pursuant to section 6213(b) of the Internal Revenue Code of

Time period.
26 USC 6213
note.

Deadline.
26 USC 6213
note.

Deadline.
26 USC 6213
note.

1986 by certified or registered mail with e-signature confirmation of receipt, and

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

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

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

(C) the effect of such pilot program on taxpayer response and adjustments or abatements to tax, with conclusions drawn about the effectiveness of certified or registered mail, with and without return receipt, and any other recommendations for improving taxpayer response rates.

Approved November 25, 2025.

LEGISLATIVE HISTORY—H.R. 998:

HOUSE REPORTS: No. 119–42 (Comm. on Ways and Means).

CONGRESSIONAL RECORD, Vol. 171 (2025):

Mar. 31, considered and passed House.

Oct. 20, considered and passed Senate.

