

## S 608

IRS MATH Act of 2025

**Congress:** 119 (2025–2027, Current)

**Chamber:** Senate

**Policy Area:** Taxation

**Introduced:** Feb 18, 2025

**Current Status:** Read twice and referred to the Committee on Finance. (text: CR S613)

**Latest Action:** Read twice and referred to the Committee on Finance. (text: CR S613) (Feb 18, 2025)

**Official Text:** <https://www.congress.gov/bill/119th-congress/senate-bill/608>

### Sponsor

**Name:** Sen. Warren, Elizabeth [D-MA]

**Party:** Democratic • **State:** MA • **Chamber:** Senate

### Cosponsors (1 total)

Cosponsor	Party / State	Role	Date Joined
Sen. Cassidy, Bill [R-LA]	R · LA		Feb 18, 2025

### Committee Activity

Committee	Chamber	Activity	Date
Finance Committee	Senate	Referred To	Feb 18, 2025

### Subjects & Policy Tags

#### Policy Area:

Taxation

### Related Bills

Bill	Relationship	Last Action
119 HR 998	Related bill	Nov 25, 2025: Became Public Law No: 119-39.

## **Internal Revenue Service Math and Taxpayer Help Act of 2025 or the IRS MATH Act of 2025**

This bill requires the Internal Revenue Service (IRS) to provide specific information on a notice related to a math or clerical error, send a notice related to an abatement of taxes assessed due to a math or clerical error, provide procedures for requesting such an abatement, and implement a pilot program for sending notices of a math or clerical error.

Under the bill, a notice sent by the IRS regarding a math or clerical error must include

- a clear description of the error and the specific federal tax return line on which the error was made,
- an itemized computation of adjustments required to correct the error,
- the telephone number for the automated transcript service, and
- the deadline for requesting an abatement of any tax assessed due to the error.

Further, the bill requires the IRS to send a notice related to an abatement of tax assessed due to a math or clerical error that clearly describes the abatement and includes an itemized computation of adjustments to be made to the items described in the notice of the error.

The bill also requires the IRS to

- provide procedures for requesting an abatement of tax assessed due to a math or clerical error,
- implement a pilot program to send notices of a math or clerical error by certified or registered mail, and
- report to Congress certain information about the pilot program.

## Actions Timeline

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- **Feb 18, 2025:** Introduced in Senate
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