

HR 998

Internal Revenue Service Math and Taxpayer Help Act

Congress: 119 (2025–2027, Current)

Chamber: House

Policy Area: Taxation

Introduced: Feb 5, 2025

Current Status: Became Public Law No: 119-39.

Latest Action: Became Public Law No: 119-39. (Nov 25, 2025)

Law: 119-39 (Enacted Nov 25, 2025)

Official Text: <https://www.congress.gov/bill/119th-congress/house-bill/998>

Sponsor

Name: Rep. Feenstra, Randy [R-IA-4]

Party: Republican • **State:** IA • **Chamber:** House

Cosponsors (1 total)

| Cosponsor | Party / State | Role | Date Joined |
|---|---------------|------|-------------|
| Rep. Schneider, Bradley Scott [D-IL-10] | D · IL | | Feb 5, 2025 |

Committee Activity

| Committee | Chamber | Activity | Date |
|--------------------------|---------|-----------------|--------------|
| Finance Committee | Senate | Discharged From | Oct 20, 2025 |
| Ways and Means Committee | House | Reported By | Mar 27, 2025 |

Subjects & Policy Tags

Policy Area:

Taxation

Related Bills

| Bill | Relationship | Last Action |
|-----------|--------------|---|
| 119 S 608 | Related bill | Feb 18, 2025: Read twice and referred to the Committee on Finance. (text: CR S613) |

Internal Revenue Service Math and Taxpayer Help Act

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, including the type of 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.

This bill also requires the IRS to

- provide procedures for requesting in writing, electronically, by phone, or in person 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

- **Nov 25, 2025:** Presented to President.
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- **Nov 25, 2025:** Signed by President.
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 - Feb 5, 2025: Referred to the House Committee on Ways and Means.
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