

119TH CONGRESS
1ST SESSION

S. 608

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

IN THE SENATE OF THE UNITED STATES

FEBRUARY 18, 2025

Ms. WARREN (for herself and Mr. CASSIDY) introduced the following bill;
which was read twice and referred to the Committee on Finance

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 of 2025” or the “IRS
6 MATH Act of 2025”.

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

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

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

3 “(A) IN GENERAL.—If the taxpayer”,

4 (2) by striking “Each notice” in the second sen-
 5 tence and inserting “Subject to subparagraph (B),
 6 each notice”, and

7 (3) by adding at the end the following new sub-
 8 paragraph:

9 “(B) SPECIFICITY OF MATH OR CLERICAL
 10 ERROR NOTICE.—

11 “(i) IN GENERAL.—The notice pro-
 12 vided under subparagraph (A) shall—

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

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

18 “(aa) the type of error,

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

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

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

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

6 “(aa) adjusted gross income,

7 “(bb) taxable income,

8 “(cc) itemized or standard
9 deductions,

10 “(dd) nonrefundable credits,

11 “(ee) credits under section
12 24, 25A, 32, 35, or 36B, credits
13 claimed with respect to undistrib-
14 uted long-term capital gains on
15 Form 2439, credits for Federal
16 taxes paid on fuels claimed on
17 Form 4136, and any other re-
18 fundable credits,

19 “(ff) income tax,

20 “(gg) other taxes,

21 “(hh) total tax,

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

1 “(jj) estimated tax pay-
2 ments, including amount applied
3 from prior year’s return,

4 “(kk) refund or amount
5 owed,

6 “(ll) net operating loss
7 carryforwards, or

8 “(mm) credit carryforwards,

9 “(IV) include the telephone num-
10 ber for the automated phone tran-
11 script service, and

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

19 “(ii) NO LISTS OF POTENTIAL ER-
20 RORS.—A notice which provides multiple
21 potential or alternative errors which may
22 be applicable to the return shall not be suf-
23 ficiently specific for purposes of clause
24 (i)(II); however, if multiple specific errors

1 apply to the return all such errors should
2 be listed.”.

3 (b) NOTICE OF ABATEMENT.—Paragraph (2) of sec-
4 tion 6213(b) of the Internal Revenue Code of 1986 is
5 amended by adding at the end the following new subpara-
6 graph:

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

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

13 “(ii) describes the abatement in com-
14 prehensive, plain language, and

15 “(iii) provides an itemized computa-
16 tion of any adjustments to be made to the
17 items described in the notice of mathe-
18 matical or clerical error, including any
19 changes to any item described in para-
20 graph (1)(B)(i)(III).”.

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

24 (d) PROCEDURES.—Not later than 180 days after the
25 date of the enactment of this Act, the Secretary of the

1 Treasury (or such Secretary's delegate) shall provide for
 2 procedures by which a taxpayer may request an abatement
 3 pursuant to section 6213(b)(1)(B)(i)(V) of the Internal
 4 Revenue Code of 1986 in writing, electronically, by tele-
 5 phone, or in person.

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

10 (1) implement a pilot program to send a trial
 11 number of notices, in an amount which is a statis-
 12 tically significant portion of all such notices, of
 13 mathematical or clerical error pursuant to section
 14 6213(b) of the Internal Revenue Code of 1986 by
 15 certified or registered mail with e-signature con-
 16 firmation of receipt, and

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

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

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

1 (C) the effect of such pilot program on
2 taxpayer response and adjustments or abate-
3 ments to tax,
4 with conclusions drawn about the effectiveness of
5 certified mail, with and without return receipt, and
6 any other recommendations for improving taxpayer
7 response rates.

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