



JOINT COMMITTEE ON TAXATION  
February 11, 2025  
JCX-7-25

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT  
IN THE NATURE OF A SUBSTITUTE TO H.R. 998,  
THE “INTERNAL REVENUE SERVICE MATH AND TAXPAYER HELP ACT”**

The Chairman’s amendment in the nature of a substitute strikes the language of the bill and replaces it with identical language but for two changes. First, the words “pursuant to” are replaced with “referred to in” in section 2(d). Second, the words “or registered” are added after “certified” on page 7, line 5.