



Internal Revenue Service Math and Taxpayer Help Act (H.R. 998)

Background:

Math Error Notice

- Each year, the IRS sends millions of “math error” notices to taxpayers that propose to adjust their tax liabilities.
- These notices often **do not explain the reasons for the adjustments**, and some are never received by the taxpayer due to lost mail.
- The IRS is **not currently required to inform taxpayers that they must dispute the adjustments within 60 days** if they disagree or generally forfeit their right to do so.
- Many taxpayers do not understand that the failure to respond to an IRS math error notice within 60 days means they have conceded the adjustment and have forfeited their right to challenge the IRS’s position in Tax Court.

The Internal Revenue Service Math and Taxpayer Help Act:

- The Internal Revenue Service Math and Taxpayer Help Act requires that the IRS 1) ensures all math error notices provide a **clear explanation of the error alleged including showing the mathematical change**; and 2) informs **taxpayers they have 60 days from the date of the notice to request the math error adjustment be abated** or the adjustment generally will become final.
- Additionally, this bill creates a pilot program that sends a trial number of notices by certified mail and requires a report to Congress on the impact of the pilot program.
 - Requiring that the notice be sent by either certified mail or registered mail underscores the **significance of the notice and provides an additional safeguard** to ensure that taxpayers are receiving this critical information.
- The legislative recommendation included in this bill is recommendation #9 in the 2025 Purple Book.

Endorsed by:

- American Institute of CPAs (AICPA)