

IRS Math and Taxpayer Help Act

Cross References

- Public Law No. 119-39

The IRS Math and Taxpayer Help Act was signed into law on November 25, 2025.

This law 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 law, 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 law 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 law 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.