

will provide relief to Americans who have been impacted by natural disasters and emergencies.

Just about every Member of this body at some point has seen their State, their district, or their constituents impacted by a natural disaster or an emergency.

Mr. Speaker, just last month, Obion County, which is in my district in Tennessee, was devastated by severe flooding following a levee failure. The disaster displaced hundreds of my constituents and left the town of Rives in Obion County basically underwater.

After the initial flooding, I visited Rives with our Governor of Tennessee, Bill Lee, to survey the damage and to meet with local officials and residents. For the Rives community, recovering and rebuilding is not going to be easy and is not going to happen overnight.

I am sure that my colleagues who have toured disaster areas in their own districts know exactly what I mean.

For communities that have been impacted by disasters, it is critical that they have timely access to the support they need to begin the recovery process and get their lives back on track.

This also, Mr. Speaker, includes regulatory relief. Filing season can be long, and it can be burdensome for many taxpayers and for small businesses. This is obviously no secret.

Under current law, the U.S. Department of the Treasury can postpone tax filing deadlines for taxpayers who have been affected by federally declared disasters, but right now, Treasury does not have the authority to provide relief for State-level declarations.

State-level declarations are normally issued immediately or almost immediately after a disaster. Federal declarations, on the other hand, can take weeks or even months before being issued. You have disparate treatment between Federal- and State-level declarations under the current law, and that can delay relief and create significant confusion for impacted taxpayers.

This bill makes two straightforward reforms to the Internal Revenue Code that will address this flaw in the tax code and ensure that disaster victims are able to receive more timely relief.

Number one, it will authorize the Secretary of the Treasury, in consultation with FEMA, to extend filing relief to taxpayers as soon as the Governor of the State declares a disaster or a state of emergency.

Number two, Mr. Speaker, it will expand the current mandatory filing extension following a Federal declaration from 60 days to 120 days.

Disaster victims should be focused on rebuilding, recovering, and caring for their loved ones. What they should not have to be focused on is complying with bureaucratic red tape at the IRS.

For these reasons, Mr. Speaker, I urge all of my colleagues to support the Filing Relief for Natural Disasters Act, a bipartisan, pro-taxpayer piece of legislation that was passed out of the Ways and Means Committee unanimously by a vote of 42-0.

Ms. CHU. Mr. Speaker, I yield myself the balance of my time for closing.

Mr. Speaker, this bipartisan bill is a commonsense proposal to ease one of the many burdens that face survivors after a natural disaster so that they can focus on recovering and rebuilding.

I once again thank Representative KUSTOFF for his partnership, and I urge my colleagues to vote "yes."

Mr. Speaker, I yield back the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself the balance of my time.

Everyone knows the Washington bureaucracy doesn't always move quickly, even when Americans are crying out for help after a natural disaster.

This bill allows for the postponing of tax filing deadlines for Americans living in a State-declared disaster area that has yet to receive a Federal disaster declaration.

This bipartisan effort will help those Americans still reeling from a devastating event. After all, they should be focused on restoring their lives and livelihoods first and foremost.

If Washington is slower than a State government to respond, that is not a good enough reason to deny Americans the help they need. This legislation will lighten the load carried by families affected by a natural disaster.

Mr. Speaker, I yield back the balance of my time.

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The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Missouri (Mr. SMITH) that the House suspend the rules and pass the bill, H.R. 517, as amended.

The question was taken.

The SPEAKER pro tempore. In the opinion of the Chair, two-thirds being in the affirmative, the ayes have it.

Mr. SMITH of Missouri. Mr. Speaker, on that I demand the yeas and nays.

The yeas and nays were ordered.

The SPEAKER pro tempore. Pursuant to clause 8 of rule XX, further proceedings on this motion will be postponed.

## INTERNAL REVENUE SERVICE MATH AND TAXPAYER HELP ACT

Mr. SMITH of Missouri. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 998) to amend the Internal Revenue Code of 1986 to require additional information on math and clerical error notices, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 998

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

### SECTION 1. SHORT TITLE.

*This Act may be cited as the "Internal Revenue Service Math and Taxpayer Help Act".*

### SEC. 2. IMPROVEMENT OF NOTICES OF MATH OR CLERICAL ERROR.

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

*(1) by striking "ERRORS.—If the taxpayer" and inserting "ERRORS.—*

*"(A) IN GENERAL.—If the taxpayer",*

*(2) by striking "Each notice" in the second sentence and inserting "Subject to subparagraph (B), each notice", and*

*(3) by adding at the end the following new subparagraph:*

*"(B) SPECIFICITY OF MATH OR CLERICAL ERROR NOTICE.—*

*"(i) IN GENERAL.—The notice provided under subparagraph (A) shall—*

*"(I) be sent to the taxpayer's last known address,*

*"(II) describe the mathematical or clerical error in comprehensive, plain language, including—*

*"(aa) the type of error,*

*"(bb) the section of this title to which the error relates,*

*"(cc) a description of the nature of the error, and*

*"(dd) the specific line of the return on which the error was made,*

*"(III) an itemized computation of any direct or incidental adjustments to be made to the return in correction of the error, including any adjustment to the amount of—*

*"(aa) adjusted gross income,*

*"(bb) taxable income,*

*"(cc) itemized or standard deductions,*

*"(dd) nonrefundable credits,*

*"(ee) credits under section 24, 25A, 32, 35, or 36B, credits claimed with respect to undistributed long-term capital gains on Form 2439, credits for Federal taxes paid on fuels claimed on Form 4136, and any other refundable credits,*

*"(ff) income tax,*

*"(gg) other taxes,*

*"(hh) total tax,*

*"(ii) Federal income tax withheld or excess tax withheld under section 3101 or 3201(a),*

*"(jj) estimated tax payments, including amount applied from prior year's return,*

*"(kk) refund or amount owed,*

*"(ll) net operating loss carryforwards, or*

*"(mm) credit carryforwards,*

*"(IV) include the telephone number for the automated phone transcript service, and*

*"(V) display the date by which the taxpayer may request to abate any assessment specified in such notice pursuant to paragraph (2)(A), in bold, font size 14, and immediately next to the taxpayer's address on page 1 of the notice.*

*"(ii) NO LISTS OF POTENTIAL ERRORS.—A notice which provides multiple potential or alternative errors which may be applicable to the return shall not be sufficiently specific for purposes of clause (i)(II); however, if multiple specific errors apply to the return all such errors should be listed."*

*(b) NOTICE OF ABATEMENT.—Paragraph (2) of section 6213(b) is amended by adding at the end the following new subparagraph:*

*"(C) NOTICE.—Upon determination of an abatement pursuant to subparagraph (A), the Secretary shall send notice to the taxpayer of such abatement which—*

*"(i) is sent to the taxpayer's last known address,*

*"(ii) describes the abatement in comprehensive, plain language, and*

*"(iii) provides an itemized computation of any adjustments to be made to the items described in the notice of mathematical or clerical error, including any changes to any item described in paragraph (1)(B)(i)(III)."*

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

*(d) PROCEDURES.—Not later than 180 days after the date of the enactment of this Act, the Secretary of the Treasury (or such Secretary's delegate) shall provide for procedures by which a taxpayer may request an abatement referred to in section 6213(b)(1)(B)(i)(V) of the Internal Revenue Code of 1986 in writing, electronically, by telephone, or in person.*

(e) **PILOT PROGRAM.**—Not later than 18 months after the date of the enactment of this Act, the Secretary of the Treasury (or such Secretary's delegate), in consultation with the National Taxpayer Advocate, shall—

(1) implement a pilot program to send a trial number of notices, in an amount which is a statistically significant portion of all such notices, of mathematical or clerical error pursuant to section 6213(b) of the Internal Revenue Code of 1986 by certified or registered mail with e-signature confirmation of receipt, and

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

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

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

(C) the effect of such pilot program on taxpayer response and adjustments or abatements to tax,

with conclusions drawn about the effectiveness of certified or registered mail, with and without return receipt, and any other recommendations for improving taxpayer response rates.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Missouri (Mr. SMITH) and the gentleman from Illinois (Mr. DAVIS) each will control 20 minutes.

The Chair recognizes the gentleman from Missouri.

#### GENERAL LEAVE

Mr. SMITH of Missouri. Mr. Speaker, I ask unanimous consent that all Members may have 5 legislative days to revise and extend their remarks and include extraneous material on the bill under consideration.

The SPEAKER pro tempore. Is there objection to the request of the gentleman from Missouri?

There was no objection.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, by voting for unified Republican control of government, the American people chose accountability and a return to common sense. There is no better example of bad government than the IRS.

Every year, taxpayers receive notices from the IRS proposing to adjust their tax liabilities. Unfortunately, the IRS is not required to explain the reasons for the adjustments, nor does it need to explain that taxpayers have a legal right to dispute their adjustments within 60 days. The result is that taxpayers may end up paying more in taxes because they don't know that they can dispute the IRS' assessment of their tax liability.

This bipartisan legislation, the Internal Revenue Service Math and Taxpayer Help Act, sponsored by Representatives FEENSTRA and SCHNEIDER, will level the playing field for taxpayers and hold the IRS accountable. It will require the IRS to provide individuals with a clear explanation of the error, showing the mathematical change, and inform taxpayers that they have 60 days to correct the issue.

Mr. Speaker, I thank Representatives FEENSTRA and SCHNEIDER for their bipartisan work to bring more transparency to the IRS and protect Amer-

ican taxpayers from being left in fear of IRS action against them, and I reserve the balance of my time.

Mr. DAVIS of Illinois. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I rise in support of H.R. 998, the Internal Revenue Service Math and Taxpayer Help Act. This bill will help taxpayers better understand why they have received a math error notice from the Internal Revenue Service.

Currently, math error notices can be vague and confusing. The law does not specify how the IRS must describe the math error or require the IRS to inform taxpayers that they have 60 days to request that the math error assessment be reversed.

This bill will fix these issues by requiring the Internal Revenue Service to provide a clear and straightforward explanation of any alleged math or clerical error in the notice. It also requires the IRS to update procedures on how to request abatement and, upon the determination of an abatement, to issue a notice of abatement to the taxpayer.

Furthermore, this bill requires implementation of a pilot program to explore the use of alternative mail delivery methods for issuance of math error notices.

I am proud to stand with my colleagues on the Committee on Ways and Means in support of this commonsense reform that will help taxpayers and improve IRS administration, and I reserve the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, I yield such time as he may consume to the gentleman from Iowa (Mr. FEENSTRA), the sponsor of this legislation.

Mr. FEENSTRA. Mr. Speaker, I thank the chairman for yielding.

Mr. Speaker, I rise today in strong support of my bill, the IRS MATH Act. I thank my friend from Illinois (Mr. SCHNEIDER) for working with me on this commonsense legislation.

Mr. Speaker, if the IRS finds a mistake on a tax return, such as when a taxpayer accidentally adds a zero to their reported income, the agency should clearly indicate that error to the taxpayer and explain why the refund is different than expected.

However, current notices do not explain or contain helpful information, leaving millions of taxpayers confused about how and when to rectify the issue with the IRS.

The IRS MATH Act ensures that the IRS clearly spells out errors on tax forms and helps taxpayers not only understand the mistake but also allows a challenge if they see fit.

Filing taxes is already burdensome and time consuming. We can improve customer service by promoting open and transparent communication between the IRS and the taxpayer when a tax error is identified.

Mr. Speaker, I will continue to work to simplify our tax filing system and push for full reauthorization of the Tax

Cuts and Jobs Act so that our families, farmers, and small businesses can keep more of their hard-earned money.

Mr. Speaker, I urge my colleagues to support this legislation, and I thank Chairman SMITH for allowing this bill to come to the floor.

Mr. DAVIS of Illinois. Mr. Speaker, H.R. 998 is a commonsense, bipartisan bill. I encourage my colleagues to support it, and I yield back the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, I yield myself the balance of my time.

Mr. Speaker, Americans fear the IRS for very good reason. Under current law, when the IRS claims that you made a math error on your return, they are not required to explain the error or notify taxpayers of their right to appeal within 60 days. What is worse, if taxpayers don't comply, they could be forced to pay more in taxes.

This bill before us, H.R. 998, the Internal Revenue Service Math and Taxpayer Help Act, will level the playing field for taxpayers by requiring the IRS to explain themselves and notify taxpayers that they have 60 days to challenge this adjustment.

This legislation is an important step to simplifying tax administration and making the IRS more accountable to taxpayers.

Mr. Speaker, I thank Representatives FEENSTRA and SCHNEIDER for their bipartisan work on this bill. I urge my colleagues to support it, and I yield back the balance of my time.

The SPEAKER pro tempore. The question is on the motion offered by the gentleman from Missouri (Mr. SMITH) that the House suspend the rules and pass the bill, H.R. 998, as amended.

The question was taken; and (two-thirds being in the affirmative) the rules were suspended and the bill, as amended, was passed.

A motion to reconsider was laid on the table.

#### NATIONAL TAXPAYER ADVOCATE ENHANCEMENT ACT OF 2025

Mr. SMITH of Missouri. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 997) to amend the Internal Revenue Code of 1986 to conform to the intent of the Internal Revenue Service Restructuring and Reform Act of 1998, as set forth in the joint explanatory statement of the committee of conference accompanying Conference Report 105-599, that the National Taxpayer Advocate be able to hire and consult counsel as appropriate, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 997

*Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,*

#### SECTION 1. SHORT TITLE.

*This Act may be cited as the "National Taxpayer Advocate Enhancement Act of 2025".*

#### SEC. 2. AUTHORITY OF TAXPAYER ADVOCATE TO APPOINT COUNSEL.

(a) *IN GENERAL.*—Section 7803(c)(2)(D)(i) of the Internal Revenue Code of 1986 is amended