

(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

by striking “and” at the end of subclause (I), by redesignating subclause (II) as subclause (III), and by inserting after subclause (I) the following new subclause:

“(II) appoint counsel in the Office of the Taxpayer Advocate to report directly to the National Taxpayer Advocate, or delegate thereof; and”.

(b) CONFORMING AMENDMENT.—Section 7803(c)(2)(D)(i)(III) of such Code, as redesignated by subsection (a), is amended by striking “any employee of any local office of a taxpayer advocate described in subclause (I)” and inserting “any employee of the Office of the Taxpayer Advocate”.

(c) EFFECTIVE DATE.—The amendments made by this section shall take effect as if included in the enactment of section 1102 of the Internal Revenue Service Restructuring and Reform Act of 1998.

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, I rise today in support of H.R. 997, the National Taxpayer Advocate Enhancement Act, introduced by my Committee on Ways and Means colleagues, Representatives FEENSTRA and DAVIS.

The National Taxpayer Advocate exists to promote and defend the rights of American taxpayers. In order to achieve these goals, not only should the advocate be independent from the IRS, but the staff assisting the advocate should be as well.

Yet, right now, the attorneys hired to assist the National Taxpayer Advocate report to IRS legal counsel, are accountable to IRS legal counsel, and answer to IRS legal counsel, not the National Taxpayer Advocate.

It is a situation that begs for conflicts of interest to occur. It risks undermining the ability of the National Taxpayer Advocate to trust that the legal advice that she receives is without any undue influence from the IRS. It certainly undermines the ability of the American taxpayer to have faith that the National Taxpayer Advocate's service is adhering to its mission.

The National Taxpayer Advocate Enhancement Act gives the NTA the authority to hire her own lawyers, who will report directly to her, rather than be accountable to the IRS, the very agency whose behavior the advocate exists to scrutinize and defend against.

The American people have a well-founded fear of the IRS given its dismal track record of violating the rights

of taxpayers. The very least we can do is ensure that an entity that exists to fight on behalf of taxpayers actually has a clearly defined and reinforced independence from the IRS.

Mr. Speaker, I thank Representatives FEENSTRA and DAVIS for their bipartisan leadership on this issue and advocating for the rights of the American taxpayers, 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. 997, the National Taxpayer Advocate Enhancement Act. I am pleased to lead this bill with my colleague, Representative FEENSTRA from Iowa.

The National Taxpayer Advocate is the independent advocate working to assist taxpayers. I am deeply grateful to her and her team for their outstanding work to identify tax policy improvements, to help taxpayers at large, and for their work to help individual taxpayers when they need assistance with a specific problem.

The bill makes a small but important statutory clarification that the National Taxpayer Advocate may appoint and supervise her own legal counsel, rather than only using attorneys that report to the IRS chief counsel.

Being able to appoint independent counsel is an essential step to preserving the independence of the National Taxpayer Advocate Office, as required under section 7803(c) of the Internal Revenue Code.

Given her independent role, the National Taxpayer Advocate often takes positions contrary to the positions of the IRS and the Office of Chief Counsel. As a result, the National Taxpayer Advocate needs her own independent counsel to advise and adopt legal positions so that she can effectively advocate for taxpayers and to advise Congress.

Mr. Speaker, I am pleased that the committee is marking up the National Taxpayer Advocate Enhancement Act today to protect the independence of the National Taxpayer Advocate, and I hope that this bipartisan effort will extend to dealing with the threat of data privacy that the Treasury and Internal Revenue Service currently are experiencing.

Mr. Speaker, 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 me time.

Mr. Speaker, I rise today in strong support of my bill, the National Taxpayer Advocate Enhancement Act. I thank my colleague, the gentleman from Illinois (Mr. DAVIS), for working with me on this initiative.

Since 2015, the IRS has prohibited the National Taxpayer Advocate from hir-

ing her own legal counsel, which undermines her ability to provide insight, ensure fair treatment of taxpayers, and responsibly work with the IRS caseworkers.

American taxpayers expect and deserve the best customer service and case outcomes when filing their Federal taxes.

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However, this outdated restriction on the National Taxpayer Advocate prevents her from hiring the team she needs to do her job.

My bill clarifies it is within the purview of the National Taxpayer Advocate to hire attorneys that report specifically to her. These attorneys help conduct oversight, ensure taxpayers are being treated fairly, and inform Congress of taxpayer challenges at the IRS.

This measure ensures we keep politics out of the IRS and solely focus on outcomes for the taxpayer.

With this improvement, American families will benefit from fewer headaches when dealing with the IRS and a more accountable government.

This bill itself is a recommendation from the National Taxpayer Advocate Purple Book and has been a recommended policy change for quite a few years.

Mr. Speaker, I thank Chairman SMITH, again, for working with me to make the IRS run smoother and to ensure taxpayers are being treated fairly.

Mr. Speaker, I urge my colleagues to support this legislation.

Mr. DAVIS of Illinois. Mr. Speaker, H.R. 997 is a commonsense, bipartisan piece of legislation and is the product of a recommendation made by the Taxpayer Advocate. Therefore, Mr. Speaker, I urge its passage, and I yield back the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, I imagine the American people would be surprised and no doubt disappointed to learn that the very organization whose mission it is to advocate on behalf of taxpayers relies on legal advice provided by attorneys who are employed by, and answer to, the IRS. It is a bizarre arrangement to be sure.

The National Taxpayer Advocate Enhancement Act will ensure that the attorneys serving the NTA are hired by her and accountable to her. This will also allow the Advocate's office to promote attorneys from within that organization, helping to retain their talent, experience, and expertise.

Mr. Speaker, the Ways and Means Committee approved this legislation with unanimous consent, and I encourage my colleagues on both sides of the aisle in the House to do the same.

Mr. Speaker, 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. 997, 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.

RECOVERY OF STOLEN CHECKS ACT

Mr. SMITH of Missouri. Mr. Speaker, I move to suspend the rules and pass the bill (H.R. 1155) to amend the Internal Revenue Code of 1986 to allow taxpayers to elect to receive certain replacement refunds electronically, as amended.

The Clerk read the title of the bill.

The text of the bill is as follows:

H.R. 1155

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 "Recovery of Stolen Checks Act".

SEC. 2. ELECTION TO RECEIVE CERTAIN REPLACEMENT REFUNDS ELECTRONICALLY.

(a) IN GENERAL.—Section 6402 of the Internal Revenue Code of 1986 is amended by adding at the end the following new subsection:

“(o) ELECTION TO RECEIVE CERTAIN REPLACEMENT REFUNDS BY DIRECT DEPOSIT.—Not later than the date which is 6 months after the date of the enactment of this subsection, the Secretary shall prescribe regulations to establish procedures to allow for taxpayers, which are otherwise eligible to receive an amount by paper check in replacement of a lost or stolen paper check which was previously sent by the Secretary as a refund of an overpayment of tax, to elect to receive such amount by direct deposit in lieu of receiving such replacement paper check.”.

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect on the date of the enactment of this Act.

The SPEAKER pro tempore. Pursuant to the rule, the gentleman from Missouri (Mr. SMITH) and the gentlewoman from Alabama (Ms. SEWELL) 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 in which to revise and extend their remarks and submit 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, I rise today in support of H.R. 1155, the Recovery of Stolen Checks Act.

With the April 15 tax filing deadline right around the corner, we are reminded of the need to make the IRS

more responsive to the American people. Unfortunately, the manner in which the IRS currently responds to stolen tax refund checks is truly insane.

Right now, if someone has their refund check stolen out of the mail, the IRS will replace that stolen check by sending another one through the mail. It should surprise no one to learn that quite often that replacement check is also stolen out of the mail.

There is no law keeping the IRS from sending a replacement check through a direct deposit to a bank. However, the IRS currently does not have procedures in place for a taxpayer to make such a request. This bill fixes that flaw.

I wish to commend my Ways and Means Committee colleagues, Representatives MALLIOTAKIS, KUSTOFF, and SEWELL, for their bipartisan leadership on this issue.

In Representative MALLIOTAKIS' district alone, they have seen \$3.8 million in IRS tax refund checks stolen. Taxpayers that are victims of this crime need to be made whole. They do not need to jump through more hoops or deal with the hassle of seeing their replacement refund checks stolen as well.

This legislation received unanimous approval in the Ways and Means Committee, and I encourage my colleagues to give it an equally strong bipartisan vote here in the House.

Mr. Speaker, I reserve the balance of my time.

Ms. SEWELL. Mr. Speaker, I yield myself such time as I may consume.

Mr. Speaker, I am very proud today to join my colleague, Representative MALLIOTAKIS, in cosponsoring and speaking in favor of the Recovery of Stolen Checks Act.

This bill requires the Treasury to make procedures that allow taxpayers to opt in to receiving a replacement refund by direct deposit after their paper checks have been lost or stolen in the mail.

Right now, the Treasury Department is only allowed to continue sending a paper check to the same address, even though the check was stolen or lost at that very address. It is Congress' responsibility to give Treasury the ability to modernize, become more efficient, and most importantly, deliver much-needed payments to people that are relying on them as quickly as possible. This is a commonsense, straightforward, and urgent reform.

Every year, millions of Americans eagerly await their tax refund, money that they have rightfully earned. Unfortunately, criminals have exploited weaknesses in our system, stealing and cashing checks that do not belong to them. This fraud not only robs individuals of their refunds but also costs taxpayers millions of dollars annually.

The Recovery of Stolen Checks Act strengthens the government's ability to track and recover stolen refund checks. It empowers the U.S. Treasury and financial industries and institu-

tions to act swiftly when fraud is detected, enabling that victim to get their payment much faster and that criminal to be held accountable.

With this bill, stolen checks can be flagged and traced more efficiently, victims will experience a quicker resolution and recovery process, banks and financial institutions will have clearer guidelines to prevent fraudulent transactions, and taxpayer dollars will be better protected, reducing the losses due to fraud.

Every dollar, Mr. Speaker, lost to fraud is a dollar taken from taxpayers. H.R. 1155 ensures that their hard-earned money is safeguarded and that criminals cannot exploit the system without consequences.

By closing loopholes and enhancing the recovery efforts, this legislation protects the integrity of our tax system and restores trust in financial security.

Mr. Speaker, I have had dozens of conversations with constituents who have spent months trying to receive a check from Treasury. In one instance, a constituent was sent two checks by the Treasury Department, neither delivered to her nor cashed by her before reaching out to my office for assistance. She just wanted the payment that she was owed.

Instead, the Treasury Department told her that they would only continue mailing a paper check to the same address where it had failed to get to her multiple times.

This policy is burdensome and it simply does not work. The caseworker on my staff continued to encounter cases just like this one, some taking over a year to resolve. This is way too long for the American public, and we need to do something about it. That is why this particular bill's resolution is common sense. I ask my colleagues to support it.

Mr. Speaker, I reserve the balance of my time.

Mr. SMITH of Missouri. Mr. Speaker, I yield such time as she may consume to the gentlewoman from New York (Ms. MALLIOTAKIS), the sponsor of this legislation.

Ms. MALLIOTAKIS. Mr. Speaker, I thank the chairman and the Ways and Means Committee staff for working with me on this legislation to combat mail theft and fraud.

A few months ago, I raised the issue of stolen checks to the Ways and Means Committee after my office had been slammed with constituent cases from taxpayers who have seen their hard-earned money stolen from them via check fraud.

I, alongside my colleagues, Congresswoman TERRI Sewell and Congressman DAVID KUSTOFF, introduced H.R. 1155, the Recovery of Stolen Checks Act, a bipartisan bill that would allow taxpayers whose tax refunds were stolen in the mail to receive a replacement payment via direct deposit. This legislation passed out of the Ways and Means Committee last month on a bipartisan basis, and it was unanimous.