

TaxNewsFlash

United States

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Legislative update: House Ways and Means approves four bills aimed at improving tax administration; JCT descriptions

The House Committee on Ways and Means today marked up and approved four bills aimed at improving tax administration.

In advance of the markup, the staff of the Joint Committee on Taxation (JCT) released descriptions of the bills and the amendments in the nature of a substitute.

H.R. 997, the “National Taxpayer Advocate Enhancement Act of 2025,” which would authorize the National Taxpayer Advocate (NTA) to appoint counsel in the Office of the Taxpayer Advocate to report directly to the NTA, was approved by a vote of 43-0.

- [Text of the bill](#)
- [JCT description](#)
- [Amendment in the nature of a substitute](#)
- [JCT description of the amendment in the nature of a substitute](#)

H.R. 998, the “Internal Revenue Service Math and Taxpayer Help Act,” which would require the IRS to provide taxpayers with additional information relating to assessments resulting from math errors, was approved by a vote of 43-0.

- [Text of the bill](#)
- [JCT description](#)
- [Amendment in the nature of a substitute](#)
- [JCT description of the amendment in the nature of a substitute](#)

H.R. 1152, the “Electronic Filing And Payment Fairness Act,” which would update the tax filing rules to treat tax returns and payments filed electronically the same as those sent through the mail, was approved by a vote of 41-0.

- [Text of the bill](#)
- [JCT description](#)
- [Amendment in the nature of a substitute](#)
- [JCT description of the amendment in the nature of a substitute](#)

H.R. 1155, the “Recovery Of Stolen Checks Act,” which would require the Treasury Secretary to prescribe regulations establishing procedures to allow certain taxpayers to elect to receive a replacement refund amount by direct deposit in lieu of receiving a replacement paper check, was approved by a vote of 41-0.

- [Text of the bill](#)
- [JCT description](#)
- [Amendment in the nature of a substitute](#)
- [JCT description of the amendment in the nature of a substitute](#)

Read the [opening statement](#) of House Ways and Means Committee Chairman Jason Smith (R-MO).

Read the [opening statement](#) of House Ways and Means Committee Ranking Member Richard Neal (D-MA).

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