

IRS Math Error Notices 2026 – Response Kit

How to use the new H.R. 998 rules to fix wrong CP11, CP12 and CP13 adjustments
Skillona.ai · 2026 Edition

1. Quick-Start Checklist (First 10 Minutes)

If an IRS math error notice (CP11, CP12 or CP13) just arrived, do this first:

1. **Confirm it's real.**
 - Check that the notice is from the Internal Revenue Service.
 - Verify the notice number (CP11, CP12 or CP13), tax year and your name/SSN.
 2. **Find the 60-day deadline.**
 - On notices sent from late 2026 on, the abatement deadline must be printed in bold on page 1.
 - Circle it and write it on your calendar: **“Last day to request abatement: _____”**.
 3. **Take photos or scans.**
 - Photograph all pages of the notice.
 - Save a PDF copy in a folder called “IRS – Math Error – [Tax Year]”.
 4. **Compare with your original return.**
 - Pull out your filed tax return for that year.
 - Note which lines the IRS changed and how your tax or refund moved.
 5. **Decide: agree or disagree.**
 - If you clearly made a small math error and the change makes sense, you can accept it.
 - If anything is unclear or feels wrong, treat this as a dispute case and continue with the rest of this kit.
 6. **Block out 30–60 minutes before the deadline.**
 - Pick a time at least a week before the 60-day date to finish your abatement letter and send it.
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2. 60-Day Timeline Planner

Use this page to stay on track.

Notice date: _____

60-day abatement deadline: _____

Days 0–7: Understand the notice

- Read the notice line by line.
- Write down:
 - Notice number: _____
 - Tax year: _____
 - “Reason for notice” text (copy it):

- List every change the IRS made:
 - Original tax / refund: _____
 - New tax / refund: _____
 - Difference: _____

Days 8–20: Gather evidence

- Pull your original tax return and any worksheets.
- Gather documents that prove your position (W-2s, 1099s, child or dependent proof, credit documentation, etc.).
- Highlight the parts that match the lines the IRS changed.

Days 21–35: Clarify with the IRS (optional but useful)

- Call the number on the notice.
- Ask the agent to explain, step by step, how they computed the new tax.
- Write down:
 - Date of call: _____
 - Name or ID of agent: _____
 - Any case or reference number: _____

Days 36–50: Draft and finalize your abatement request

- Use the template letter from this kit.
- Attach copies (not originals) of key documents.
- Double-check your name, address, last 4 of SSN, notice number and tax year.

Days 51–60: Send and save proof

- Mail the abatement letter by a trackable method (for example, certified mail with return receipt).
- If the notice allows it, also upload a copy via the IRS online tool or send a secure message.
- Save:
 - Copy of the letter
 - Mailing receipt/tracking number
 - Screenshots of any online submissions

3. Math Error Notice Decoder Worksheet

Fill this out using your notice.

- **Notice number (CP11/CP12/CP13):** _____
- **Tax year:** _____
- **Date on notice:** _____
- **Abatement deadline printed on page 1:** _____

IRS explanation of the error (copy or summarize):

Lines or schedules the IRS changed:

- Line / schedule: _____ – Old amount: _____ – New amount: _____
- Line / schedule: _____ – Old amount: _____ – New amount: _____
- Line / schedule: _____ – Old amount: _____ – New amount: _____

Results of the adjustment:

- New tax due: _____
- New refund (if any): _____
- Penalties / interest: _____

Do you agree with the IRS explanation?

- ☐ Yes, completely
- ☐ No, not at all
- ☐ Partially – I agree with some parts but not others

If you checked “No” or “Partially”, you should prepare an abatement request.

4. Abatement Request Letter Template (Editable)

You can copy this into Word/Docs and fill in the blanks.

Your name
Your address
City, State ZIP

Date: _____

Internal Revenue Service
Attn: [Address from CP notice]

Re: Math Error Notice [CP11/CP12/CP13] – Tax Year [20XX]
SSN/Tax ID: [Last 4 digits]

To Whom It May Concern,

I am writing in response to the math error notice referenced above. I **disagree** with the proposed math error adjustment and hereby request **abatement** of the assessment under

Internal Revenue Code §6213(b) and the Internal Revenue Service Math and Taxpayer Help Act (H.R. 998).

According to my records, the IRS adjustment is incorrect or incomplete for the following reasons:

1. _____
2. _____
3. _____

I have enclosed copies of the relevant pages of my tax return and supporting documentation, including:

- _____
- _____

Please abate the math error assessment. If you continue to believe that an increase in tax is appropriate, I request that you issue a notice of deficiency so that I may exercise my right to challenge the determination in the U.S. Tax Court.

Please send a written response confirming the abatement or explaining any remaining balance due.

Thank you for your attention to this matter.

Sincerely,

[Your signature]

[Printed name]

[Phone number]

5. Phone Script for Talking to the IRS

You can keep this in front of you when you call.

“Hello, I’m calling about a math error notice I received – Notice [CP11/CP12/CP13] for tax year [20XX].

I’d like to confirm exactly what error you believe occurred, which line or schedule is affected and how you calculated the new tax or refund amount.

Can you please walk me through the adjustment step by step?

Also, please confirm the final date by which I must request abatement if I disagree with this math error adjustment, and note in the system that I am actively reviewing the notice.”

Write down:

- Date and time of call: _____
 - Name/ID of IRS agent: _____
 - Any case or reference number: _____
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6. If You Never Received the Original Notice

Use this paragraph in your abatement letter if you only learned about the math error from later collection letters or a transcript.

“I did not receive the original math error notice for this tax year. I first became aware of the assessment when I received [describe: balance-due notice, collection letter, transcript, etc.] on [date]. Because I did not have a fair opportunity to respond within 60 days of the original notice, I am asking the IRS to treat this abatement request as timely and to abate the math error assessment so that my case can proceed under normal deficiency procedures if necessary.”

7. Record-Keeping Page

Keep this page with your tax file.

- **Notice number:** _____
- **Tax year:** _____
- **Notice date:** _____
- **Abatement deadline:** _____

Mailing details

- Date you mailed abatement letter: _____
- Method (certified / registered / other): _____
- Tracking number: _____
- Date USPS shows as delivered: _____

IRS responses

- Date IRS abatement letter received: _____
 - Summary of what the letter says: _____
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Remaining balance or next steps:
