Union Calendar No.

119TH CONGRESS
2D SESSION

H. R. 9499

[Report No. 119–]

To amend the Internal Revenue Code of 1986 to apply tax return preparation penalties to improperly altered returns, and for other purposes.

IN THE HOUSE OF REPRESENTATIVES

JUNE 29, 2026

Ms. MALLIOTAKIS introduced the following bill; which was referred to the Committee on Ways and Means

JULY --, 2026

Reported with an amendment, committed to the Committee of the Whole House on the State of the Union, and ordered to be printed

[Strike out all after the enacting clause and insert the part printed in italic]

[For text of introduced bill, see copy of bill as introduced on June 29, 2026]

A BILL

To amend the Internal Revenue Code of 1986 to apply tax return preparation penalties to improperly altered returns, and for other purposes.

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 "Protecting Taxpayers from Ghost Preparers Act".

SEC. 2. LIMITATION PERIOD NOT EXTENDED FOR VICTIMS OF PREPARER FRAUD.

(a) IN GENERAL.—Section 6501(c)(1) of the Internal Revenue Code of 1986 is amended by inserting "by the taxpayer" after "intent".

(b) EFFECTIVE DATE.—The amendment made by this section shall apply to assessments made or proceedings begun after the date of the enactment of this Act.

SEC. 3. TECHNICAL AMENDMENT RELATED TO THE DISASTER RELATED EXTENSION OF DEADLINES ACT.

(a) IN GENERAL.—Subsection (f) of section 7508A of the Internal Revenue Code of 1986 (as added by the Disaster Related Extension of Deadlines Act) is redesignated as subsection (g).

(b) EFFECTIVE DATE.—The amendment made by this section shall take effect as if included in section 2(a) of the Disaster Related Extension of Deadlines Act.