AMENDMENT IN THE NATURE OF A SUBSTITUTE TO H.R. 9499

OFFERED BY MR. SMITH OF MISSOURI

Strike all after the enacting clause and insert the following:

SECTION 1. SHORT TITLE.

This Act may be cited as the "Protecting Taxpayers from Ghost Preparers Act".

SEC. 2. PENALTIES FOR TAX RETURN PREPARERS WHO IMPROPERLY ALTER RETURNS.

(a) IN GENERAL.—Paragraph (1) of section 6696(e) of the Internal Revenue Code of 1986 is amended to read as follows:

"(1) RETURN.—The term 'return' means—

"(A) any return of any tax imposed by this title,

"(B) any administrative adjustment request under section 6227,

"(C) any partnership adjustment tracking report under section 6226(b)(4)(A), and

"(D) any other document purporting to be a return, request, or report described in subparagraphs (A) through (C).".

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

SEC. 3. 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. 4. 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.