

119TH CONGRESS  
2D SESSION

# H. R. 9499

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

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## IN THE HOUSE OF REPRESENTATIVES

JUNE 29, 2026

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

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## A BILL

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

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. SHORT TITLE.**

4 This Act may be cited as the “Protecting Taxpayers  
5 from Ghost Preparers Act”.

6 **SEC. 2. PENALTIES FOR TAX RETURN PREPARERS WHO IM-**  
7 **PROPERLY ALTER RETURNS.**

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

1           “(1) RETURN.—The term ‘return’ means—

2                   “(A) any return of any tax imposed by this  
3 title,

4                   “(B) any administrative adjustment re-  
5 quest under section 6227,

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

8                   “(D) any other document purporting to be  
9 a return, request, or report described in sub-  
10 paragraphs (A) through (C).”.

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

14 **SEC. 3. LIMITATION PERIOD NOT EXTENDED FOR VICTIMS**  
15 **OF PREPARER FRAUD.**

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

19       (b) EFFECTIVE DATE.—The amendment made by  
20 this section shall apply to assessments made or pro-  
21 ceedings begun after the date of the enactment of this Act.

1 **SEC. 4. TECHNICAL AMENDMENT RELATED TO THE DIS-**  
2 **ASTER RELATED EXTENSION OF DEADLINES**  
3 **ACT.**

4 (a) **IN GENERAL.**—Subsection (f) of section 7508A  
5 of the Internal Revenue Code of 1986 (as added by the  
6 Disaster Related Extension of Deadlines Act) is redesi-  
7 gnated as subsection (g).

8 (b) **EFFECTIVE DATE.**—The amendment made by  
9 this subsection shall take effect as if included in section  
10 2(a) of the Disaster Related Extension of Deadlines Act.

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