



JOINT COMMITTEE ON TAXATION

September 15, 2026

JCX-51-26

**DESCRIPTION OF THE CHAIRMAN’S AMENDMENT
IN THE NATURE OF A SUBSTITUTE TO H.R. 10334,
THE “EFIN VERIFICATION ACT OF 2026”**

The Chairman’s amendment in the nature of a substitute strikes the language of the bill and replaces it with similar language with the following changes.

First, the amendment revises the definition of “specified validator” in section 2(a)(3), page 2, lines 13-20 of the introduced bill, by replacing the reference to “any entity (including software providers, State tax agencies, and financial institutions)” with language limiting the term to software providers, State tax agencies, and financial institutions.

Second, the amendment clarifies the validation requirement in section 2(b)(2)(A), page 3, lines 11-13 by revising the phrase to read “prior to the electronic filing of any return or other document on behalf of a taxpayer.”

Third, the amendment deletes a minor typographical error in section 2(a)(2)(B), page 2, lines 9-10 by striking the duplicate words “other document.”

Fourth, the amendment removes subsection (d) of section 2, which appears on page 4, lines 24 and 25 and page 5, lines 1-18, thereby striking the amendments to section 6103 contained in the introduced bill.