DESCRIPTION OF H.R. 10334, THE “EFIN VERIFICATION ACT OF 2026”

Scheduled for Markup
by the
HOUSE COMMITTEE ON WAYS AND MEANS
on September 16, 2026

Prepared by the Staff
of the
JOINT COMMITTEE ON TAXATION

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INTRODUCTION

The House Committee on Ways and Means has scheduled a committee markup for September 16, 2026, of H.R. 10334, the "EFIN Verification Act of 2026." This document,[1] prepared by the staff of the Joint Committee on Taxation, provides a description of this bill.

[1] This document may be cited as follows: Joint Committee on Taxation, *Description of H.R. 10334, the "EFIN Verification Act of 2026"* (JCX-49-26), September 14, 2026. This document can also be found on the Joint Committee on Taxation website at www.jct.gov. All section references in the document are to the Internal Revenue Code of 1986, as amended (the "Code"), unless otherwise stated.

A. Validation of Electronic Filing Numbers

Present Law

Under present law, the IRS assigns electronic filing identification numbers (EFINs) to individuals and entities that are authorized to electronically file Federal tax returns or other documents on behalf of other taxpayers.[2] Present law does not require the IRS to conduct real-time or periodic validation of an EFIN before it is used by a preparer, software provider, or other intermediary to submit a return electronically.[3] There is no requirement that electronic filing software verify an EFIN before permitting the transmission of a return or other document to the IRS.[4]

Description of Proposal

The proposal requires that an EFIN be validated by the Secretary or a designated validator before it may be used to electronically file any tax return or other IRS document.

The Secretary is directed to develop a validation program that provides real-time confirmation of EFIN status, including whether an EFIN is active, suspended, revoked, compromised, or otherwise ineligible. As part of that program, the IRS is required to use electronic filing software that requires EFIN validation before any return or other document is filed through that software by a third party on behalf of a taxpayer. The validation requirement applies only to filings transmitted by third-party preparers or other entities authorized to use EFINs, and does not apply to taxpayers who electronically file their own returns. The software may not permit electronic filing unless the EFIN is confirmed to be active and authorized. The system is required to be secure, automated, and capable of supporting high-volume validation requests, and is required to be accessible to authorized persons in a standardized manner.

With respect to the use of EFINs, the proposal requires the Secretary to validate an EFIN prior to its initial use for electronic filing and thereafter at such intervals, or upon such events, as the Secretary determines appropriate to ensure the continued validity and integrity of the EFIN. The proposal authorizes the Secretary to designate "specified validators," including software providers, State tax agencies, and financial institutions, which may access information from the validation program as necessary to confirm EFIN status. The proposal amends the Code to provide that the IRS may disclose EFIN validation information to specified validators with proper safeguards.

Effective Date

The proposal generally applies to returns and other documents filed with respect to taxable years beginning after the date that is two years after the date of enactment. The

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[2] See sec. 6011; Treas. Reg. sec. 301.6011-7 (authorizing the Secretary to prescribe electronic filing procedures).

[3] *Ibid.*

[4] *Ibid.*

proposal's disclosure provisions relating to EFIN validation information apply to disclosures made after the date that is two years after the date of enactment.

B. Estimated Revenue Effects of the Proposal

The staff of the Joint Committee on Taxation estimates the proposal to have a negligible effect on Federal fiscal year budget receipts.