

119TH CONGRESS
2D SESSION

H. R. 9499

AN ACT

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,*

1 **SECTION 1. SHORT TITLE.**

2 This Act may be cited as the “Protecting Taxpayers
3 from Ghost Preparers Act”.

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

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

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

12 **SEC. 3. TECHNICAL AMENDMENT RELATED TO THE DIS-**
13 **ASTER RELATED EXTENSION OF DEADLINES**
14 **ACT.**

15 (a) IN GENERAL.—Subsection (f) of section 7508A
16 of the Internal Revenue Code of 1986 (as added by the
17 Disaster Related Extension of Deadlines Act) is redesign-
18 nated as subsection (g).

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

Passed the House of Representatives September 15,
2026.

Attest:

Clerk.

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