II

119TH CONGRESS
2D SESSION

S. 5111

To require validation of electronic filing identification numbers used to electronically file tax returns and other documents.

IN THE SENATE OF THE UNITED STATES

JULY 23, 2026

Ms. CORTEZ MASTO (for herself and Mrs. BLACKBURN) introduced the following bill; which was read twice and referred to the Committee on Finance

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A BILL

To require validation of electronic filing identification numbers used to electronically file tax returns and other documents.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled,

SECTION 1. SHORT TITLE.

This Act may be cited as the "Strengthening EFIN Confirmation for User Reliability and Electronic (SECURE) Tax Filing Act".

SEC. 2. VALIDATION OF ELECTRONIC FILING IDENTIFICATION NUMBERS.

(a) DEFINITIONS.—For purposes of this section:

(1) EFIN OR ELECTRONIC FILING IDENTIFICATION NUMBER.—The term ''EFIN'' or ''electronic filing identification number'' means the unique identifier issued by the Secretary to authorize a person or entity to electronically file returns or other documents with the Secretary on behalf of taxpayers.

(2) RETURN OR OTHER DOCUMENT.—The term ''return or other document'' means—

(A) any return of Federal tax, and

(B) except as provided by the Secretary, any other document required to be filed with the Secretary under the Internal Revenue Code of 1986.

(3) SECRETARY.—The term ''Secretary'' means the Secretary of the Treasury or the Secretary's delegate.

(b) VALIDATION REQUIRED.—

(1) IN GENERAL.—An EFIN may not be used to electronically file any return or other document unless the Secretary has validated, in accordance with the program established under subsection (c), that—

(A) the EFIN as active, and

(B) the person to whom the EFIN was issued is authorized to perform the electronic filing activity for which the EFIN is used.

(2) VALIDATION THROUGH ELECTRONIC FILING SOFTWARE.—Software which enables the electronic filing of returns or other documents with the Secretary—

(A) shall require validation of an EFIN through the program established under subsection (c), and

(B) shall not permit such electronic filing unless such EFIN has been validated as provided in paragraph (1).

(c) VALIDATION PROGRAM.—

(1) IN GENERAL.—Not later than 24 months after the date of the enactment of this Act, the Secretary shall establish and maintain a program for the validation of EFINs.

(2) TIMING AND FREQUENCY OF VALIDATION.—The Secretary shall validate an EFIN—

(A) prior to the initial use of such EFIN for electronic filing, and

(B) at such intervals, or upon such events, as the Secretary determines appropriate, to ensure the continued validity and integrity of such EFIN.

(3) REAL-TIME VALIDATION SYSTEM.—

(A) IN GENERAL.—The program established under this subsection shall provide a real-time system for the validation of EFINs.

(B) SYSTEM REQUIREMENTS.—The system provided under subparagraph (A) shall—

(i) provide immediate confirmation of the validity status of an EFIN under subsection (b)(1),

(ii) identify whether an EFIN has been suspended, revoked, or compromised or is otherwise ineligible for the activity for which it is used, and

(iii) be designed to support secure, automated, and high-volume validation requests, including usage by large-scale tax preparation software systems.

(C) ACCESS.—The Secretary shall—

(i) provide access to the system in such secure and standardized form and manner as the Secretary may prescribe, and

(ii) accept a validation request only from a person authenticated and authorized in accordance with requirements prescribed by the Secretary and only with respect to an EFIN and electronic filing activity for which such person is authorized to request validation, whether on its own behalf or in connection with services provided to the person to whom the EFIN was issued.

(4) IMPLEMENTATION PLAN AND REPORT.—

(A) IMPLEMENTATION PLAN.—Not later than 180 days after the date of enactment of this section, the Secretary shall submit to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives an implementation plan for the program established under this subsection. Such plan shall include—

(i) a description of the planned design and operation of the program;

(ii) the implementation timeline, major milestones, and testing schedule;

(iii) the categories of persons eligible to submit validation requests and the procedures for authorizing such persons;

(iv) the proposed performance and reliability standards and contingency procedures; and

(v) a description of the administrative, technical, and physical safeguards to prevent unauthorized discovery, enumeration, testing, or bulk verification of EFINs.

(B) POST-IMPLEMENTATION REPORT.—Not later than 2 years after the date on which the program under paragraph (1) is established, the Secretary shall submit to the Committee on Finance of the Senate and the Committee on Ways and Means of the House of Representatives a report on the implementation and operation of the program. Such report shall include—

(i) the performance of the program, including system availability, response times, and peak-volume performance;

(ii) the number, duration, and effect on electronic filing of any material service disruptions;

(iii) the aggregate number of validation requests and the aggregate number of affirmative, negative, and unable-to-validate responses;

(iv) the nature and extent of any use of contingency procedures;

(v) any material deviation from the implementation plan submitted under subparagraph (A), and the actions taken or planned to address such deviation; and

(vi) any recommendations for administrative or legislative changes.

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