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116TH CONGRESS
1ST SESSION

H. R. 3466

To amend the Internal Revenue Code of 1986 to clarify the authority of the Secretary of the Treasury to rescind identifying numbers of tax return preparers.

IN THE HOUSE OF REPRESENTATIVES

JUNE 25, 2019

Mr. ESTES (for himself and Ms. SEWELL of Alabama) 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 clarify the authority of the Secretary of the Treasury to rescind identifying numbers of tax return preparers.

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

SECTION 1. CLARIFICATION OF AUTHORITY OF SECRETARY OF TREASURY TO RESCIND IDENTIFYING NUMBERS OF TAX RETURN PREPARERS.

Section 6109 of the Internal Revenue Code of 1986 is amended by inserting after subsection (d) the following new subsection:

"(e) AUTHORITY TO RESCIND IDENTIFYING NUMBER OF TAX RETURN PREPARER.—

"(1) IN GENERAL.—The Secretary may rescind an identifying number issued under subsection (a)(4) if—

"(A) after notice and opportunity for a hearing, the preparer is shown to be incompetent or disreputable (as such terms are used in subsection (c) of section 330 of title 31, United States Code), and

"(B) rescinding the identifying number would promote compliance with the requirements of this title and effective tax administration.

"(2) RECORDS.—If an identifying number is rescinded under paragraph (1), the Secretary shall place in the file in the Office of the Director of Professional Responsibility the opinion of the Secretary with respect to the determination, including—

"(A) a statement of the facts and circumstances relating to the determination, and

"(B) the reasons for the rescission.".

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