

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.

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## 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.

1 *Be it enacted by the Senate and House of Representa-*  
2 *tives of the United States of America in Congress assembled,*

3 **SECTION 1. CLARIFICATION OF AUTHORITY OF SECRETARY**  
4 **OF TREASURY TO RESCIND IDENTIFYING**  
5 **NUMBERS OF TAX RETURN PREPARERS.**

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

1       “(e) AUTHORITY TO RESCIND IDENTIFYING NUM-  
2 BER OF TAX RETURN PREPARER.—

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

6               “(A) after notice and opportunity for a  
7 hearing, the preparer is shown to be incom-  
8 petent or disreputable (as such terms are used  
9 in subsection (c) of section 330 of title 31,  
10 United States Code), and

11              “(B) rescinding the identifying number  
12 would promote compliance with the require-  
13 ments of this title and effective tax administra-  
14 tion.

15              “(2) RECORDS.—If an identifying number is re-  
16 scinded under paragraph (1), the Secretary shall  
17 place in the file in the Office of the Director of Pro-  
18 fessional Responsibility the opinion of the Secretary  
19 with respect to the determination, including—

20              “(A) a statement of the facts and cir-  
21 cumstances relating to the determination, and

22              “(B) the reasons for the rescission.”.

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