

114TH CONGRESS  
1ST SESSION

**S.** \_\_\_\_\_

To amend title 31, United States Code, to direct the Secretary of the Treasury to regulate tax return preparers.

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IN THE SENATE OF THE UNITED STATES

Mr. WYDEN (for himself and Mr. CARDIN) introduced the following bill; which was read twice and referred to the Committee on \_\_\_\_\_

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**A BILL**

To amend title 31, United States Code, to direct the Secretary of the Treasury to regulate 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. SHORT TITLE.**

4 This Act may be cited as the “Taxpayer Protection  
5 and Preparer Proficiency Act of 2015”.

6 **SEC. 2. REGULATION OF TAX RETURN PREPARERS.**

7 (a) IN GENERAL.—Subsection (a) of section 330 of  
8 title 31, United States Code, is amended—

9 (1) by striking paragraph (1) and inserting the  
10 following:

1 “(1) regulate—

2 “(A) the practice of representatives of per-  
3 sons before the Department of the Treasury;  
4 and

5 “(B) the practice of tax return preparers;  
6 and”, and

7 (2) in paragraph (2)—

8 (A) by inserting “or tax return preparer”  
9 after “representative” each place it appears,  
10 and

11 (B) by inserting “or in preparing their tax  
12 returns, claims for refund, or documents in con-  
13 nection with tax returns or claims for refund”  
14 after “cases” in subparagraph (D).

15 (b) AUTHORITY TO SANCTION REGULATED TAX RE-  
16 TURN PREPARERS.—Subsection (b) of section 330 of title  
17 31, United States Code, is amended—

18 (1) by striking “before the Department”,

19 (2) by inserting “or tax return preparer” after  
20 “representative” each place it appears, and

21 (3) in paragraph (4), by striking “misleads or  
22 threatens” and all that follows and inserting “mis-  
23 leads or threatens—

24 “(A) any person being represented or any  
25 prospective person being represented; or

1           “(B) any person or prospective person  
2           whose tax return, claim for refund, or document  
3           in connection with a tax return or claim for re-  
4           fund, is being or may be prepared.”.

5           (c) TAX RETURN PREPARER DEFINED.—Section 330  
6 of title 31, United States Code, is amended by adding at  
7 the end the following new subsection:

8           “(e) TAX RETURN PREPARER.—For purposes of this  
9 section—

10           “(1) IN GENERAL.—The term ‘tax return pre-  
11           parer’ has the meaning given such term under sec-  
12           tion 7701(a)(36) of the Internal Revenue Code of  
13           1986.

14           “(2) TAX RETURN.—The term ‘tax return’ has  
15           the meaning given to the term ‘return’ under section  
16           6696(e)(1) of the Internal Revenue Code of 1986.

17           “(3) CLAIM FOR REFUND.—The term ‘claim for  
18           refund’ has the meaning given such term under sec-  
19           tion 6696(e)(2) of such Code.”.