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Protect yourself from a bad tax preparer: Review enhanced Consumer Bill of Rights

Tax preparers must display taxpayers' rights & meet other standards to ensure ethical service to customers

SUBMITTED BY THE NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE

The New York State Department of Taxation and Finance announced the Consumer Bill of Rights Regarding Tax Preparers has been bolstered to better protect the public from dishonest tax preparers who prey on unsuspecting New Yorkers.

"While most tax return preparers are honest professionals, some take advantage of their position of trust and access to sensitive information to scam customers out of their hard-earned money," Acting Commissioner of Taxation and Finance Amanda Hiller said. "Before hiring a tax preparer, I urge taxpayers to take steps to protect themselves, such as by making sure their preparer follows ethical practices and recently enhanced rules of conduct."

Tax return preparers must:

- √ Post their New York state tax preparer registration certificate and price list;
- √ Tell you up front whether they will represent you if your return is audited later;
- √ Ask you about your income, expenses, family and any other in-

Consumer Bill of Rights Regarding Tax Preparers

Tax return preparers must:

- post their New York State Tax Preparer Registration Certificate and price list;
- tell you up front whether they will represent you if your return is audited later;
- ask you about your income, expenses, family, and any other information or documents needed to accurately complete your return;
- allow you to review your completed return – including your bank account information – and ask questions before you sign it;
- give you a written statement of any interest and fees you will be charged if you choose a refund anticipation loan (refund advance) or a refund anticipation check (refund transfer) instead of having your refund deposited directly into your bank account;
- sign your tax return and enter the preparer tax identification number (PTIN) and New York tax preparer identification number (NYTPRIN), if applicable;
- e-File your tax return;
- give you a year-round address and phone number you can use if you have questions or concerns about your return; and
- provide you with a copy of your filed return.

formation or documents needed to accurately complete your return;

√ Allow you to review your completed return – including your bank account information – and ask questions before you sign it;

√ Give you a written statement of any interest and fees you will be charged if you choose a refund anticipation loan (refund advance) or a refund anticipation check (refund transfer) instead of having your refund deposited directly into

return; and

√ Provide you with a copy of your filed return.

If your tax preparer does not follow these requirements, you may file a complaint with the Office of Professional Responsibility at www.tax.ny.gov (search: tax preparer complaint).

Tax return preparers must also:

- √ Post Publication 135.1, Consumer Bill of Rights Regarding Tax Preparers; and

your bank account;

√ Sign your tax return and enter the preparer tax identification number (PTIN) and New York tax preparer identification number (NYTPRIN), if applicable;

√ e-File your tax return;

√ Give you a year-round address and phone number you can use if you have questions or concerns about your

√ Provide you with a free copy of this pamphlet: Publication 135, Consumer Bill of Rights Regarding Tax Preparers, or the New York City Consumer Bill of Rights, prior to any discussions.

Tax Department investigators will be conducting compliance checks throughout the personal income tax filing season, which is currently underway, to ensure tax preparers are following these requirements. Tax preparers who fail to do so will be subject to fines and the potential suspension of their tax preparer registration.

Verify Your Tax Return Preparer's Credentials

Certain tax return preparers must register annually with the Tax Department and post copies of their current registration certificate.

To confirm your tax return preparer's credentials, see Verify your tax return preparer or facilitator.

File a Complaint

If your tax preparer does not comply with the requirements in the Consumer Bill of Rights Regarding Tax Preparers, you can file a complaint online with the department's Office of Professional Responsibility.

DiNapoli: Local sales tax collections up 19% in 2021

Local government sales tax collections totaling \$19.6 billion increased by 19.1%, or \$3.1 billion, in 2021 compared to last year, according to a report released this week by New York State Comptroller Thomas P. DiNapoli. This was the highest annual increase on record after a historic low in 2020 when local sales tax collections declined by 10%. Annual growth in 2019 was 4.7%.

"The pandemic substantially changed consumer spending for goods and services and from brick and mortar to online," DiNapoli said. "While local sales tax collections were robust in 2021 as the economy rebounded from the

pandemic, some of that growth is attributed to inflation, which was the highest it has been in over 30 years. If inflation remains high, consumer spending on many taxable goods could decrease due to the rising cost of basic staples."

After a decline of 3.9% statewide in the first quarter of 2021, local sales tax collections grew nearly 50% in the second quarter and remained strong for the rest of the year, with 20% growth in the third quarter and 18.7% in the fourth quarter.

New York City's collections did not rebound to 2019 levels until the fourth quarter of 2021, well behind the rest of the state, which

recovered to prepandemic levels by the third quarter of 2020. New York City's collections did grow faster than the rest of the state in the third quarter (27.9%) and fourth quarter (26.3%) of 2021 when compared to 2020. Collections only grew 14.2% and 12.8% in those quarters for communities outside of New York City in 2021 in contrast to 2020.

Nearly every county had double-digit growth in 2021, with over one-third of them exceeding 20%. Sullivan County had the highest growth at 31.5%, followed by Orange County (25.5%) and Schuyler County (22.9%). Only Oswego County had growth below 10% in

2021.

Of the cities that impose their own sales tax (not including New York City), Saratoga Springs had the strongest year-over-year increase of 32.5%, followed by Norwich (27.8%) and Ithaca (23.4%).

The report also examines the pandemic's impact on consumer spending in the state. While the taxable sales for many key sectors, including retail trade and manufacturing, appear to have returned to prepandemic levels, some rebounded faster than others, and the recovery in New York City has been different than the rest of the state.

Correction

An announcement in last week's Tribune/Sentinel on the Town of Lewiston acquiring the Model City Post Office historical sign discussed

plans for it being on display at the Lewiston Historical Museum in the village, which was not accurate.

Clarifying the confusion, Town Historian Marjorie Maggard said

the town is planning for a showing of the artifact at Lewiston Town Hall on Ridge Road.

"It will be displayed over the glass display cabinet when you en-

ter into the Lewiston Town Hall," she said.

She invites residents to check out the town's latest piece of local history on their next visit.

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