

I have received a copy of the New York State Publication 135 from ActorsTaxPrep, Inc. and am aware of its contents.

Signed: _____

Date: _____



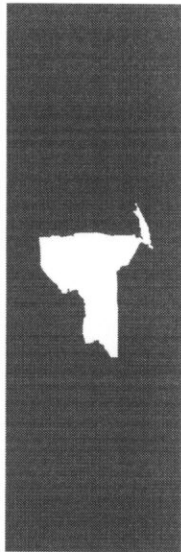
Know your rights before you hire a tax preparer

Most tax preparers act within the law and treat their clients fairly. But there are some who don't.

This brochure contains important information about how to protect yourself when you hire a tax preparer.

To file a complaint about a tax preparer:

- Visit our Web site at www.tax.ny.gov
- Call (518) 457-2721
- If your preparer is located in New York City, contact the NYC Department of Consumer Affairs by calling 311 or (212) NEW-YORK from outside New York City



Need help?



Visit our Web site at www.tax.ny.gov.

- Get answers to your questions; check your refund status
- check for new online services and features



Telephone assistance:

Refund status: (518) 457-5149 (Automated service for refund status is available 24 hours a day, 7 days a week.)

Personal Income Tax Information Center: (518) 457-5181

To order forms and publications: (518) 457-5431



Text Telephone (TTY) Hotline (for persons with hearing and speech disabilities using a TTY): If you have access to a TTY, contact us at (518) 485-5082. If you do not own a TTY, check with independent living centers or community action programs to find out where machines are available for public use.



Persons with disabilities: In compliance with the Americans with Disabilities Act, we will ensure that our lobbies, offices, meeting rooms, and other facilities are accessible to persons with disabilities. If you have questions about special accommodations for persons with disabilities, call the information center.

Consumer Bill of Rights

Regarding Tax Preparers



Para español: Vea la publicación 135-SP, *La Declaración de Derechos del Consumidor con Respecto a los Preparadores de Declaraciones de Impuestos.*

Before you hire a tax preparer, you should:

- ask for a written estimate of all fees before giving your tax records to the preparer
- ask if the preparer will e-file your return
- ask if the preparer will represent you if you are audited

A tax preparer should never do any of the following:

- ask you to sign
 - a blank return
 - an incomplete return, or
 - a return with false information on it
- prepare your return without reviewing the records required to complete an accurate return, such as information about your dependents, child care expenses, or tuition payments
- charge a separate fee to e-file your New York return
- guarantee that you'll receive a tax refund
- guarantee that you won't be audited by the IRS or the New York State Tax Department

When your return is completed, you should always:

- review the entire return before you sign
- make sure your preparer signs the return
- get your papers back, including copies of all final returns
- get a receipt that contains the preparer's address and phone number

What is a Refund Anticipation Loan (RAL)?

- A RAL is not a quick, fast, or instant refund, it is a high-interest loan.
- The lender will charge you interest and fees, which will reduce your refund.
- Before you enter into a RAL agreement with a tax preparer, the preparer must give you a written disclosure statement that explains:
 - you aren't required to take a RAL in order to receive your tax refund
 - the amount of fees and interest you will have to pay if you take a RAL
 - the amount you will receive after the fees and interest are deducted
 - the annual percentage rate of interest that you will be charged
 - the amount your refund will be if you don't take out a RAL

What is a Refund Anticipation Check (RAC)?

- A RAC is a check or other type of payment that allows you to get your refund money.
- RAC fees are deducted from the refund amount shown on your return. The fees include charges for tax preparation and a fee for the RAC.
- Before you enter into a RAC agreement with a tax preparer, the preparer must give you a written disclosure statement that explains:
 - you aren't required to take a RAC in order to receive your tax refund
 - the amount of fees you will have to pay if you take a RAC

New York State



To learn more:

Contact the NYS Tax Department

- www.tax.ny.gov
- (518) 457-5181

Contact the IRS:

- www.irs.gov
- 1 800 829-1040

You can get your state and federal income tax refunds without a loan.

Ask your preparer to:

- e-file both your federal and New York State tax returns; and
- have the refunds deposited directly into your bank account