



Consumer
Affairs

New York City Signage Requirements for Tax Preparers

Please note:

The sample signs included in this file pertain to the regulations of the Administrative Code and Rules of the City of New York only. Tax Preparers are also responsible for any and all other signage required by New York State and/or federal law.

Required Signs and Postings

Required signs include:

- Identification and Qualification sign
- Fee Schedule (how you compute fees)
- Disclosures (see below)
- Consumer Bill of Rights sign

You must disclose that:

- The taxpayer is entitled to a written estimate of all fees.
- The taxpayer is entitled to a copy of every tax return.
- You and the taxpayer must sign every tax return.
- You are not licensed by the State Board for Public Accounting or a member of the New York State Bar. (*if true*)
- You will not represent the taxpayer at any audit. (*if true*)



Required Signs and Postings (continued)

- All signs must be prominently and conspicuously posted at the public entrance to your business premises or in the immediate area where consumers arrive and are met for business.
- ***Important:*** The **Fee Schedule** must also be posted at each point at which orders are placed and/or payment is made, including at each counter or desk.



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Sample Identification and Qualification Sign

IDENTIFICATION AND QUALIFICATIONS
OF TAX PREPARER

ABC Tax Preparers
123 Street
New York, NY 10000
212-555-5555

***QUALIFICATIONS:* B.S. in accounting, 50 hours of classroom training conducted by [business], over 23 years of experience preparing taxes.**

Important: Text must be ½ inch high, except for text of qualifications, which may be ¼ inch high.



Sample Fee Schedule

ABC Tax Preparers
123 Street
New York, NY 10000
212-555-5555

Fee Schedule

Short Form 1040A and 1040EZ	\$XX
Long Form 1040A and 1040EZ	\$XX
Schedule A	\$XX
Schedule B	\$XX
Schedule C	\$XX
Self-Employed	\$XX
All other NY forms	\$XX

Additional Fees, if applicable:

- Factor 1 Add \$XX
- Factor 2 Add \$XX-YY
- Service 1 Add \$XX/per hour
- Service 2 Add \$XX/per page above X
- Refund Anticipation Check Fee \$XX

Sample Disclosures

ABC Tax Preparers
123 Street
New York, NY 10000
212-555-5555

- You are entitled to a written estimate of all fees before receiving services for which we are charging a fee.
- You are entitled to a copy of every tax return we prepare for you at the time you give us the original tax return for filing.
- Both you AND a representative of ABC Tax Preparers MUST SIGN every return.
- ABC Tax Preparers is NOT an attorney and is NOT licensed by the State Board for Public Accounting.
- ABC Tax Preparers will NOT represent you if you get AUDITED.



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Sample Consumer Bill of Rights Sign

By law, tax preparers must give you a free, current, and legible copy of the **Consumer Bill of Rights Regarding Tax Preparers** before beginning any discussions about tax preparation services. The tax preparer must let you review that document and answer any questions you have.

To file a complaint about this business, contact **311** or visit DCA's website **nyc.gov/dca**.

Important: The sign must be 17 inches wide by 11 inches tall. Visit **nyc.gov/dca** for a sign template.



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Foreign Language Requirements

Languages

- The **Identification and Qualification Sign** can be in English only.
- The **Consumer Bill of Rights Sign** must be in English and in any other language you use to attract customers, provided that DCA has made available a translation of the sign in that language. Visit nyc.gov/dca.
- All other signs and postings, including the Fee Schedule, must be in English and in any other language you use to attract customers.



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Receipt Requirements

Receipts and Statements

- You must give a receipt to each customer.
- For each receipt, you must include:
 - Year-round address AND
 - Year-round telephone number
- You must also provide a statement of charges for each tax return or schedule prepared on either the receipt or a separate invoice.



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Sample Receipt

ABC Tax Preparers
123 Street
New York, NY 10000
212-555-5555

January 17, 2018

Form 1040	\$40
Schedule A	\$15
Schedule B	\$15
Schedule C	\$15
Refund Anticipation Check	\$20
TOTAL DUE	\$105