New York State Department of Taxation and Finance

Instructions for Form DTF-4157
Complaint About New York State
Tax Return Preparer

DTF-4157-I
(10/13)

Purpose of form

Use Form DTF-4157 to file a complaint against a tax return preparer or tax preparation business.

Individuals who are paid to prepare New York State tax returns must follow ethical standards and guidelines. For more information on requirements for paid tax return preparers, see Publication 135, *Consumer Bill of Rights Regarding Tax Preparers* (available on our Web site at *www.tax.ny.gov)*.

Specific instructions

Line 1 Preparer's professional status - Indicate any professional credentials held, or claimed to be held, by the return preparer. An attorney is an individual in good standing with a state bar association. A certified public accountant (CPA) is an individual in good standing with a state board of accountancy. Enrolled agent status is granted solely by the Internal Revenue Service (IRS) upon the individual's demonstration of special competence in tax matters, by written examination, and after passing suitability requirements. The Tax Department does not regulate attorneys, CPAs, PAs, or enrolled agents. Complaints against these individuals will be referred to their respective licensing bodies. Certain tax preparers are required to be registered. Select *Other/unknown* if you are unsure of the preparer's status.

Lines 2 - 6 Information about the tax return preparer - Provide as much of the following information as is known about the tax return preparer: tax preparer's name, street address, city, state, ZIP code, business name, business street address, city, state, ZIP code, telephone number(s), email address, and Web site.

Lines 7 - 10 Preparer's identification number(s) - If known, provide the tax preparer's electronic filing identification number (EFIN), preparer tax identification number (PTIN), the firm's employer identification number (EIN), and the preparer's New York tax preparer registration identification number (NYTPRIN). You may find this information in the paid preparer section near where you signed your form.

Line 11 Tax year(s) - Indicate the tax year of the tax return for which the tax preparer misconduct occurred. Most individual tax returns cover a calendar year of 12 months, January 1 through December 31. For example, you may have a tax return that was prepared in 2012, but the tax year is 2011 because the tax return covered calendar year 2011.

Line 12 Nature of complaint – Mark an *X* for all the items that apply to your complaint (see explanations below). Describe in detail the facts of your complaint in line 12b and attach additional sheets if necessary (include your name on any attached sheets).

Diverted refund to unknown account - The copy of the return you received from the tax preparer has direct deposit information that is not yours.

Failure to explain refund anticipation loan - The preparer failed to explain that a cash advance, fast refund, or instant refund was actually a refund anticipation loan borrowed against an income tax refund and the related fees and interest charges.

Failure to provide copy of return or refund anticipation loan - A preparer did not provide a client with a copy of the return he or she prepared or the refund anticipation loan, and refused to provide a copy after a request.

Failure to return records - A preparer did not return some or all of a client's **original** records.

Failure to sign returns - A paid preparer is not signing the New York State tax returns that he or she prepares.

False exemptions or dependents - A preparer knowingly claimed unrelated, non-existent, unknown or additional exemptions on a tax return.

False expenses, deductions, or credits - A preparer knowingly claimed false or fictitious expenses and/or deductions on a tax return.

False or altered documents - A preparer made changes to a client's original tax documents or used false or incorrect documents to complete a return.

False or overstated Form W-2 or 1099 - A preparer knowingly claimed false or fictitious income and/or New York State withholding on a tax return.

Incorrect filing status - A preparer knowingly claimed an improper filing status on a tax return. The filing status claimed did not accurately reflect the taxpayer's family situation.

Misrepresentation of credentials - A preparer claims to be an attorney, certified public accountant, enrolled agent, or registered tax return preparer, but does not actually have the credential claimed or the credential is no longer valid (e.g., expired, suspended, or revoked).

No PTIN or SSN - A paid preparer does not include a PTIN or SSN on returns prepared.

PTIN or SSN misuse - A paid preparer is improperly using a PTIN or SSN belonging to another individual.

Return filed does not match client's copy - The copy of the return provided by the preparer to the client does not match the return that was filed with the New York State Department of Taxation and Finance.

Return filed without authorization or consent - A preparer filed a return or submitted other information for a client without their knowledge, authorization, or consent.

Theft of refund - A preparer embezzled or stole all or a portion of a client's New York State tax refund. Similarly, a preparer diverted a refund to an account that was not the client's.

Unreported income - A preparer informed a client that they did not have to report certain income such as cash, property, or checks because it was not reported to the New York State Department of Taxation and Finance.

Other - If none of the above describes the nature of the complaint, briefly summarize the complaint here. Some examples of other tax preparer misconduct or improper tax preparation practices include, but are not limited to, charging for services not performed, fee dispute, bad behavior, etc.

Line 13 Your contact information - Enter your relationship to the return preparer, as well as your name, street address, city, state, ZIP code, telephone numbers, and email address where you can be contacted. Providing this information is optional; however, if we need additional information to investigate the complaint, the information will be helpful.