

Serving the People

WHAT YOU SHOULD KNOW

While every taxpayer is ultimately responsible for what is on their tax return, many choose to have someone else prepare their return. When selecting a preparer, keep these tips in mind:

A tax preparer should never:

- Promise you a refund before looking at your financial information or asking questions.
- Promise you a larger refund than another preparer.
- Ask you to sign a blank or incomplete return.
- Ask you to sign a return in pencil.
- Claim they have a special relationship with the Comptroller's Office or IRS.

Before you sign your prepared return, be sure to:

- Review the entire return.
- Make sure your preparer signs the return.
- Get your financial documents back, including copies of all final returns.
- Get a receipt that contains the preparer's address and phone number.
- Ask your preparer to e-file the return. Find a list of preparers who e-file at: www.irs.gov/efile

All Maryland taxpayers have the right to:

- Fair treatment and helpful advice.
 - Privacy of your tax records.
 - Free forms and instructions available 24 hours a day on our website at www.marylandtaxes.gov
 - Free assistance and state tax return preparation at any of our 12 taxpayer service offices located throughout the state, including Annapolis and Baltimore.
 - A free copy of your previously filed state tax return by writing us at:
Revenue Administration Division
Attn: Central Files
110 Carroll St.,
Annapolis MD 21401.
- After you file a tax return you can expect the Comptroller's Office will:*
- Notify you in writing if changes were made to your return, including a reduction in your refund.
 - Disclose tax information to the IRS as required by law.

- Process an electronically-filed return within 72 hours of being accepted by our system, barring any problems with the return's accuracy.
- Process any paper return as quickly as possible.
- Reduce your refund if you owe taxes for other periods, or owe money to another state agency, IRS, child support payments or to any of several other states.
- Take collection action if you fail to pay, including filing liens, garnishing wages, making bank attachments and suspending renewal of state-issued licenses.

If you disagree with your tax assessment, you have the right to:

- File an appeal and ask for your case to be heard by a hearing officer.
- Have someone represent you or act on your own behalf.
- File an additional appeal with the Maryland Tax Court within 30 days from the date of the final determination by the hearing officer.

THE MARYLAND TAXPAYER'S

Bill of Rights & Consumer Guide

WE ALL PAY OUR FAIR SHARE OF TAXES
*to help provide for government services
like education, public safety and transportation.
To ensure all taxpayers understand their rights
and are informed when filing their taxes, the
Comptroller's Office created the Maryland
Taxpayer's Bill of Rights and Consumer Guide.*

This publication is designed to educate taxpayers on how to select a tax preparer, their rights and what they can expect when filing a return.

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REQUIREMENTS FOR TAX PREPARERS

Individuals who prepare taxes for Marylanders are required to pass the Maryland Tax Preparers Examination. The requirement applies to tax preparers currently registered or those who have renewed their registration.

The Maryland State Board of Individual Tax Preparers qualifies and registers individual tax preparers in the State. An individual is required to be registered by the Board before providing individual tax preparation services. In Maryland, there are more than 3,600 registered tax preparers.

Individuals who have not passed the examination and prepare tax returns are subject to disciplinary action, which may result in a suspension, revocation and/or a civil penalty not to exceed \$5,000.

Using a Maryland Registered Preparer provides taxpayers with the confidence that their tax return is being prepared correctly and legally. Taxpayers are reminded that they are ultimately responsible for their taxes, not the preparer. Taxpayers may file a complaint with the Board if there is a problem with a tax preparer.

In Maryland, a registered tax preparer:

- Has paid a fee to register with the state Board.
- Must have passed a tax exam.
- Has a certificate from the Board. Ask to see it.
- Must take continuing education courses in federal and Maryland tax subjects.

While Maryland tax preparers are required by state law to be registered with the Board, there are a few exceptions. **The following do not have to be registered with the Board:**

- Certified Public Accountants (CPA)
- Enrolled Agents of the Internal Revenue Service
- Attorneys.

Maryland tax preparers must have a Maryland Registration and a Preparer Tax Identification Number (PTIN), which is issued by the Internal Revenue Service to all tax preparers in every state. It is not a Maryland Registration. Maryland preparers **MUST** have both. Ask to see your preparer's Maryland Registration Card.

To reach the Maryland State Board of Individual Tax Preparers, call 410-230-6257, email indtaxprep@dllr.state.md.us or visit the website of the Department of Labor, Licensing and Regulation at <http://dllr.maryland.gov/license/taxprep>.