

Inspection Checklist: Tax Preparers

Do you or your business prepare tax returns?

Use this checklist to learn what our inspectors look for and help avoid violations. All businesses also must comply with the **General Retail Inspection Checklist**, which is included at the end for easy reference.

Requirement		Do you meet this requirement?
	Refund Anticipation Loans (RALs)	
1	Advertisements for a RAL cannot represent it as a refund.	<input type="checkbox"/> Yes
2	All advertisements for RALs must state that a RAL is a loan.	<input type="checkbox"/> Yes
3	All advertisements for RALs must state that a fee or interest will be charged by the lender.	<input type="checkbox"/> Yes
4	All advertisements for RALs must state the lender's name.	<input type="checkbox"/> Yes
5	Before completing a RAL application, customers must be given a RAL Disclosure Form. A sample Disclosure Form, in English and Spanish , is available at nyc.gov/businesstoolbox .	<input type="checkbox"/> Yes
6	The RAL Disclosure Form must: <ul style="list-style-type: none"> ■ Be in English and Spanish ■ Be in at least 14-point font ■ Include the amount of the gross refund with and without a RAL ■ Disclose the Annual Percentage Rate (APR) of the RAL ■ Disclose the estimated date of the refund without the RAL ■ Disclose the estimated date the customer will get the RAL ■ Be signed by the customer to acknowledge that the customer was given a RAL Disclosure Form 	<input type="checkbox"/> Yes
	Signs	
7	A sign must be posted that states that the tax preparer and taxpayer must sign every tax return.	<input type="checkbox"/> Yes
8	A sign must be posted stating that the taxpayer is entitled to a copy of every tax return.	<input type="checkbox"/> Yes
9	If the tax preparer does not represent the taxpayer at audits, a sign must be posted stating this.	<input type="checkbox"/> Yes
10	If the tax preparer is not a Certified Public Accountant (CPA) and/or a member of the New York State Bar and/or an attorney, a sign must be posted stating this.	<input type="checkbox"/> Yes
11	A fee sign must be posted and it must explain exactly how fees are computed. If there are minimum fees, the sign must state what the minimum fees are. If a price varies, all the factors that make the price vary must be disclosed.	<input type="checkbox"/> Yes

Inspection Checklist: Tax Preparers

	Requirement	Do you meet this requirement?
12	<p>The identification and qualification information for each tax preparer must be posted near the business entrance and include all of the following:</p> <ul style="list-style-type: none"> ■ Tax preparer's name ■ Year-round address of the tax preparer ■ Year-round phone number of the tax preparer ■ Tax preparer's qualifications ■ Title that says "Identification and Qualifications of Tax Preparer" <p>Tip: See sample signs at nyc.gov/businessstoolbox.</p>	<input type="checkbox"/> Yes
13	All signs must be posted so that they are clearly visible to customers.	<input type="checkbox"/> Yes
14	If the business uses a language other than English to attract customers, all signs must also be posted in that language.	<input type="checkbox"/> Yes
	Advertising	
15	If advertisements use the word "accountant," a New York State Certified Public Accountant (CPA) or Public Accountant must be present during all business hours.	<input type="checkbox"/> Yes
16	If words like "expert," "master," "consultant," "specialist," or other similar terms are used in the business's name or in advertising, each specific, relevant education or experience must also be included on the advertisement.	<input type="checkbox"/> Yes
	Other	
17	A statement of the charges for each tax return must be given to every customer on either the receipt or a separate invoice.	<input type="checkbox"/> Yes
18	<p>The current New York City Consumer Bill of Rights Regarding Tax Preparers must be given to every customer.</p> <p>Tip: Download the Consumer Bill of Rights Regarding Tax Preparers in English, Spanish, Arabic, Bengali, Chinese, Haitian Creole, Korean and Russian.</p>	<input type="checkbox"/> Yes

Inspection Checklist: Tax Preparers

	Requirement	Do you meet this requirement?
19	<p>A receipt must be given to every customer and it must include all of the following:</p> <ul style="list-style-type: none"> ■ Year-round address of the tax preparer ■ Year-round telephone number of the tax preparer ■ Date of purchase ■ Amount paid for each form and service ■ Total amount paid ■ Separate statement of tax 	<input type="checkbox"/> Yes



Inspection Checklist: General Retail

Does your business sell goods or services?

Use this checklist to learn what our inspectors look for and help avoid violations:

Requirement		Do you meet this requirement?
	Price Lists for Services	
1	A price list with the types of services and the prices of those services must be displayed.	<input type="checkbox"/> Yes
2	The price list must be clearly posted or clearly displayed near the cash register and/or at the place(s) where orders are placed.	<input type="checkbox"/> Yes
3	If the price list states a minimum charge (e.g., “from \$. . .”) or states a price “and up,” it must state the reason for the different prices and include the range of prices.	<input type="checkbox"/> Yes
4	If there is a sale or promotion, the pre-sale prices must also be posted for comparison.	<input type="checkbox"/> Yes
5	<p>Prices for services cannot be based on gender.</p> <p>Tip: Words like “men’s,” “women’s,” and “ladies” cannot be used to describe the price; the difference must be described in a gender neutral way. (Example: Above the shoulder hair = \$15; Below the shoulder hair = \$30)</p> <p>Tip: Instead of listing prices for shirts and blouses, the price must be described based on physical differences between the shirts. (Example: sequins, ruffles, fancy buttons)</p>	<input type="checkbox"/> Yes
	Pricing for Goods	
6	All items offered for sale must have a clearly visible price.	<input type="checkbox"/> Yes
7	For most items, the price must be attached to the item or on a sign where the item is displayed.	<input type="checkbox"/> Yes
8	If your store’s annual revenue is more than \$2 million or you are a chain store, you must individually price most food products, as well as paper products, detergents, soaps, nonprescription drugs, and health and beauty aids.	<input type="checkbox"/> Yes
9	Milk; eggs; fresh produce; snack foods that are less than 5 ounces; frozen foods; jars of baby food; and items that are less than 3 cubic inches, under 3 ounces and under \$1 do not have to be individually priced, but must have shelf prices.	<input type="checkbox"/> Yes

Inspection Checklist: General Retail

Requirement		Do you meet this requirement?
	Signs	
10	<p>Sale signs that advertise a percent discount—example: 20-50% off—must state the minimum percent discount.</p> <p>Tip: Both the minimum and maximum numbers must be of equal size.</p> <div>   </div>	<input type="checkbox"/> Yes
11	<p>Sale signs cannot contain any of the following phrases:</p> <ul style="list-style-type: none"> ■ “Our list price” ■ Below “manufacturer’s wholesale cost” ■ “Manufacturer’s cost” 	<input type="checkbox"/> Yes
12	<p>Businesses that sell goods and services must post a refund policy.</p> <p>Tip: A refund policy must be posted at each register, point of sale, or at each entrance.</p> <p>Tip: Even if the policy is not to give refunds, a sign must be posted stating “No Refunds.”</p>	<input type="checkbox"/> Yes
13	<p>The refund policy must state any and all conditions or limitations to getting a refund. For example:</p> <ul style="list-style-type: none"> ■ Businesses must disclose any fees charged for refunds, such as “restocking fees.” ■ If a business will not provide refunds for “as is” items, it must disclose that. ■ Businesses must also disclose whether the refund will be in cash, credit, or store credit only. ■ If proof of purchase is required for a refund, the sign must say so. ■ A business that chooses not to offer refunds must post a sign that states, “No Refund,” or words to that effect. ■ The sign must state that a written copy of the store’s refund policy is available on request. 	<input type="checkbox"/> Yes

Inspection Checklist: General Retail

Requirement		Do you meet this requirement?
14	If there are limitations on using credit cards, such as minimum purchase amounts, the policy must be clearly posted near the register and the entrance.	<input type="checkbox"/> Yes
	Receipts	
15	Receipts must be given to customers for purchases over \$20 and upon request for purchases between \$5 and \$20. Tip: This does not apply to food and drink that is meant to be consumed on the premises.	<input type="checkbox"/> Yes
16	The receipt must include each of the following: <ul style="list-style-type: none"> ■ Date of purchase ■ Amount paid for each item ■ Total amount paid ■ Separate statement of tax ■ Name and address of store 	<input type="checkbox"/> Yes
17	Receipts for electronics that cost more than \$100 must also include the make and model number of the item.	<input type="checkbox"/> Yes
	Price Accuracy	
18	When items are scanned, the price must match the lowest item price, shelf price, sale price, or advertised price.	<input type="checkbox"/> Yes
19	If no scanners are used, the price at checkout must still match the lowest item price, shelf price, sale price, or advertised price.	<input type="checkbox"/> Yes
20	Tax cannot be charged on tax-exempt items. Tip: Check with the <u>New York State Department of Taxation and Finance</u> for a complete list of which items are exempt.	<input type="checkbox"/> Yes

Inspection Checklist: General Retail

Requirement		Do you meet this requirement?
	Layaway Plans	
21	<p>If layaway is offered, each of the following written disclosures must be provided to consumers prior to accepting any payments over \$50 in 4 installments or more:</p> <ul style="list-style-type: none"> ■ Description of the item, including name, brand, color, and model number ■ Total cost of the item including tax ■ Charge to use layaway and any cancellation fee ■ Duration of the layaway plan ■ Payment schedule and any consequences of missed payments ■ Refund policy ■ Notice of whether or not the item won't be removed from inventory until a certain number of payments have been made <p><i>Example 1:</i> NOTICE: NO MERCHANDISE WILL BE REMOVED FROM INVENTORY UNTIL X% OF THE PURCHASE PRICE HAS BEEN PAID.</p> <p><i>Example 2:</i> ATTENTION: YOUR SELECTION OF MERCHANDISE WILL NOT BE ORDERED UNTIL YOU HAVE MADE YOUR NEXT TO FINAL PAYMENT.</p>	<input type="checkbox"/> Yes
	Expired Over-the-counter Medication	
22	It is illegal to sell over-the-counter medication after the expiration date on the label.	<input type="checkbox"/> Yes