

HOUSE RESEARCH

Bill Summary

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Subject: Tax preparers required to notify clients of nongame wildlife checkoff

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Overview

Requires tax preparers to provide individual and corporate clients with information on the nongame wildlife account and the nongame wildlife checkoff.

Section

- 1 Nongame wildlife checkoff notification.** Requires tax preparers to notify individual and corporate clients of the nongame wildlife checkoff on the income tax and property tax refund forms. Requires preparers to provide clients with information on the nongame wildlife account, and to include this information with any preliminary worksheets that they send to clients. The preliminary worksheets must include a line for clients to use in specifying contributions to the checkoff.

The notification requirement proposed would be added to § 270.30, which does not apply to individuals who prepare returns for fewer than six clients per year, who prepare returns for members of their immediate families, or to individuals who prepare the tax return of their employer. The nongame wildlife checkoff notification requirement proposed would not apply to these individuals.

The nongame wildlife checkoff allows taxpayers to designate an amount to be contributed to the nongame wildlife management account. The amount designated is either subtracted from the taxpayer's refund or added to the tax due.