**AP 10: VOLUNTARY CONTRIBUTION FUND**

**PREPARATION FEE ON TAX RETURN FORMS.**

Existing law states it is the intent of the Legislature to encourage tax preparers to inform taxpayers requesting tax return preparation of the opportunity to donate to various voluntary contribution funds that are required to be listed on the tax returns forms.

The Franchise Tax Board reports that 65% of tax returns are prepared by professionals and 35% of tax returns are completed by taxpayers using tax preparation software like Turbo Tax.

Charging a fee to prepare the Voluntary Contribution Section deters individuals from donating to the various Voluntary Contribution funds and unfairly enriches tax professionals in California.

This measure would prohibit tax preparers from **charging an additional fee** for completion of the Voluntary Contribution Fund Section of a tax return form. It would also require **tax return forms to be amended** to include a disclosure that a tax preparer may not charge an additional fee for the preparation of the Voluntary Contribution Section.

This measure further proposes that the Revenue and Taxation Code would be amended to prohibit tax preparers from charging a fee for completing the Voluntary Contribution Section of a tax return.