

Sample A. CONSENT TO USE form written in accordance with Internal Revenue Code Section 7216.

Use of tax return information is defined as any circumstance in which the tax return preparer refers to, or relies upon, tax return information as the basis to take or permit an action.

The paragraphs highlighted in yellow are standard language required by the regulation for individuals. They should not be altered.

The blue bullets in the middle of the form should describe those activities for which your firm seeks consent to use your client's tax return information. Please be advised the information that appears in blue is not standard language and should not be copied verbatim. Your list of consents should be applicable to your own practice and the specific services you provide to your clients. The bullets provided below are examples only.

The information appearing in green specifies the term for which the consent is effective. If no time limit is specified, the consent is effective for one year from the date signed.

The information that appears in red is the required client signature and the date the form was signed. These are both required by the regulation.

BE ADVISED:

- **The taxpayer must be given a copy of the signed form, and a copy should be put in the client file.**
- **Consents must be given on 8.5x11 paper using 12 point type.**
- **Consents must be given prior to specified use or disclosure. Retroactive consents are prohibited by the regulation.**
- **A consent for soliciting business unrelated to tax return preparation is not allowed after the preparer provides the completed return to the taxpayer.**
- **If the taxpayer does not give consent (refuses to sign the consent form), the preparer may not ask again.**
- **If you are selling investments or insurance products you will want to consult with your broker dealer or compliance consultant for guidance.**

Sample A. CONSENT TO USE OF TAX RETURN INFORMATION

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use your tax return information for purposes other than the preparation and filing of your tax return without your consent.

You are not required to complete this form to engage our tax return preparation services. If we obtain your signature on this form by conditioning our tax return preparation services on your consent, your consent will not be valid. Your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent is valid for one year from the date of signature.

I/We request and authorize [Name of Tax Preparer/Accountant] to use tax return information contained in my/our federal income tax returns and supporting schedules for 20_____ for the purpose of providing to the taxpayer(s):

- Information that may be of interest to the taxpayer.
- Financial advice, including tax planning, discussion of investments, and other aspects of your financial life.
- Newsletters, including email updates, of accounting firm/preparer and from our affiliates.
- Press releases and published articles of accounting firm/preparer.
- Upcoming seminars, webinars, and webcasts.
- Accounting firm/preparer announcements.

This consent will be valid for a period of ____ year(s) beginning on _____ and will expire on _____.

Alternative expiration date requested by client: _____.

Name(s) (please print) _____

Signature(s) _____

Date: _____

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email at complaints@tigta.treas.gov.