

SAMPLE B. CONSENT TO DISCLOSURE OF TAX RETURN INFORMATION

A disclosure is the act of making tax return information known to any person in any manner whatever.

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

The information in blue lists the name of you and your firm as well as the purpose for the disclosure and the name and address to whom the information is being disclosed. While not standard language, these individual pieces of information are required by the regulation.

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 name and signature and the date the form was signed. This information is required by the regulation.

Sample B. CONSENT TO DISCLOSURE OF TAX RETURN INFORMATION

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than the preparation and filing of your tax return without your consent. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution.

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. If you agree to the disclosure of your tax return information, 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.

Please complete:

I/We request and authorize [Name of tax preparer/accountant] to disclose my tax return information for 20_____. You may request a more limited disclosure of tax return information as listed here:

_____.

- Purpose for disclosing information: _____

- Name and address to whom the information is being disclosed:

- Duration of Consent: _____

Taxpayer(s) Name(s): _____

Signature: _____ Date: _____

Signature: _____ 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.