

CONSENT TO DISCLOSURE OF TAX RETURN INFORMATION
Consent A (From AICPA.ORG Website)

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: *(To be completed by the taxpayer.)*

Purpose for disclosing information: _____

Name and address to whom the information is being disclosed:

Duration of consent: _____

I, _____, authorize (name of accounting firm/preparer)
to disclose to _____ my tax return information for 20____.

Signature: _____ Date: _____

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

CONSENT TO DISCLOSURE OF TAX RETURN INFORMATION
Consent B

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.

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You have indicated that you are interested in obtaining information on retirement plans such as an IRA, SEP, or Roth IRA, purchase or sale of investments, managed funds accounts, and/or other advice concerning your financial investments. To provide you with this information, (name of accounting firm/preparer) must disclose your tax return information, as indicated below to the (name of financial service firm) that provides this service

If you would like (name of accounting firm/preparer) to disclose your tax return information to (name of financial service firm) providing this service, please check the corresponding box for the service in which you are interested, provide the information requested below, and sign and date your consent to disclosure of your tax return information.

I, (INSERT NAME), authorize (name of accounting firm/preparer) to disclose to (name of financial service firm) that portion of my tax return information for (tax year (s)) that is necessary for (name of financial service firm) to contact me and provide information about the following topics:

- IRA, SEP, or Roth IRA retirement plans
 - Purchase or sale of investments and managed funds accounts
 - Other (please specify)
-

If you approve use of your tax return information by (name of accounting firm/preparer) for a term of one year or (duration of consent date), please sign below.

Signature: _____

Print name: _____ 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.

CONSENT TO DISCLOSURE OF TAX RETURN INFORMATION

Consent C

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 those related to 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. Because our ability to disclose your tax return information to another tax return preparer affects the tax return preparation service(s) that we provide to you and its (their) cost, we may decline to provide you with tax preparation services or change the terms (including the cost) of the tax preparation services that we provide to you if you do not sign this form. 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.

This consent to disclose may result in your tax return information being disclosed to a tax return preparer located outside the United States, including your personally identifiable information such as your Social Security Number ("SSN"). Both the tax return preparer in the United States that will disclose your SSN and the tax return preparer located outside the United States that will receive your SSN maintain an adequate data protection safeguard (as required by the regulations under 26 U.S.C. Section 7216) to protect privacy and prevent unauthorized access of tax return information. If you consent to the disclosure of your tax return information, Federal agencies may not be able to enforce U.S. laws that protect the privacy of your tax return information against a tax return preparer located outside of the U.S. to which the information is disclosed.

If you (and your spouse) agree to allow ABC (U.S. based firm) to disclose your tax return information, including your SSN, to the foreign entity or entities listed below for purposes of providing assistance in the preparation of your (INSERT YEAR) individual tax return, please check the box below, provide the information requested, sign and date your consent to the disclosure of your tax return information.

I (We) authorize ABC to disclose to XYZ [foreign-based firm] my (our) tax return information including my (our) SSN(s) to allow XYZ to assist ABC in providing me (us) with tax return preparation services.

Name: _____ Name: _____
Signature: _____ Signature: _____
Date: _____ 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 e-mail at complaints@tigta.treas.gov.

CONSENT TO USE OF TAX RETURN INFORMATION
Consent D

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. 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.

Taxpayer hereby consents to the use by (name of accounting firm/preparer) of any and all tax return information contained in the taxpayer's federal income tax returns (Forms 1040, 1040NR, 1040A, 1040EZ, etc. and supporting schedules) for the purpose of mailing, including electronic transmission, to the taxpayer information pertaining to:

- Newsletters of accounting firm/preparer
- Newsletters of affiliated financial planning firm to the accounting firm/preparer
- Press releases and published articles of accounting firm/preparer
- Upcoming seminars, webinars, and webcasts
- Accounting firm/preparer promotion or hire announcements

The tax information may not be disclosed or used by (name of accounting firm/preparer) for any purpose other than that permitted by this consent document.

This consent will be valid for a period of three years beginning on January 1, 20__ and expire on December 31, 20__.

Alternative expiration date requested if not December 31, 20__: _____.

Signed this ____ day of _____, 20__

Name (please print) _____

Signature _____

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