[*FIRM NAME*]

Individual Consent to Disclosure of Tax Return Information

This consent form is required to be provided to you by federal law. Unless explicitly authorized by you, [*FIRM NAME*] cannot disclose, without your consent, your tax return information to third parties for purposes other than the preparation and filing of your tax return and, in certain limited circumstances, for purposes assisting in tax return preparation. Federal law may not protect your tax return information from further use or distribution if you consent to the use or disclosure of such information.

You are not required to complete this form. If your signature on this form is obtained by conditioning our services upon your consent, your consent will not be valid. Your consent is valid for only the amount of time that you specify if you agree to the disclosure of your tax return information. If the duration of your consent is not specified, your consent is valid for one year.

Please check the applicable boxes below for all purposes for which you would like to give [*FIRM NAME*] consent to disclose your tax return information. **Reasons for disclosure**:

 Disclosing a copy of your tax return to a bank, financial institution, or other lender or prospective lender of yours for the purpose of obtaining financing, but only upon my subsequent specific request. You have the ability to request a more limited disclosure of tax return information, as you direct.

* Disclosing that portion of your tax return necessary for our wholly owned affiliate [insert name] to assist in advising you on **valuation** matters.
* Disclosing that portion of your tax return necessary for [insert name] to assist in providing **tax incentives**.
* Disclosing that portion of your tax return necessary for affiliate company [insert name] to assist in advising you on **information technology** matters.
* Disclosing your name, mailing address and/or email address to [insert name] printing company strictly for the purpose of **distributing newsletters, event invitations, client alerts or other communications from [*FIRM NAME*]**.
* Disclosing your name, mailing address and/or email address to email marketing service provider [insert name] strictly for the purpose of distributing newsletters, event invitations, client alerts, or other communications from [*FIRM NAME*].

To specify the time [*FIRM NAME*] is authorized to disclose my tax return information or to deny consent to disclose your tax return information, please check the appropriate box below and provide the information requested. **Limitation on consent to disclosure**:

* I, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, authorize [*FIRM NAME*] to disclose my tax return information indicated above for the purposes indicated above. This authorization remains in place:
  + for as long as I engage [*FIRM NAME*] to complete my tax returns
  + for one year
  + until the following date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

* I do **not** authorize [*FIRM NAME*] to disclose my tax return information, subject to my subsequent signed written directive. I understand [*FIRM NAME*] will not be able to send any of my tax return information to a third party even upon my request, and that I will no longer receive [*FIRM NAME*] newsletters, client alerts, and other information regarding the services provided by [*FIRM NAME*] to the extent a third-party printing company or e-mail marketing firm is utilized.

Signature: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

You may contact the Treasury Inspector General for Tax Administration (TIGTA) if you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law or without your permission. Complaints to TIGTA can be made via telephone at 1-800-366- 4484; by fax at (202) 927-7018; by mail at Treasury Inspector General for Tax Administration

Hotline, P.O. Box 589, Ben Franklin Station, Washington, DC 20044-0589; or email at complaints@tigta.treas.gov.