

## **§ 7216. Disclosure or use of information by preparers of returns**

### **(a) General rule**

Any person who is engaged in the business of preparing, or providing services in connection with the preparation of, returns of the tax imposed by chapter 1, or any person who for compensation prepares any such return for any other person, and who knowingly or recklessly—

(1) discloses any information furnished to him for, or in connection with, the preparation of any such return, or

(2) uses any such information for any purpose other than to prepare, or assist in preparing, any such return,

shall be guilty of a misdemeanor, and, upon conviction thereof, shall be fined not more than \$1,000, or imprisoned not more than 1 year, or both, together with the costs of prosecution.

### **(b) Exceptions**

#### **(1) Disclosure**

Subsection (a) shall not apply to a disclosure of information if such disclosure is made—

(A) pursuant to any other provision of this title, or

(B) pursuant to an order of a court.

#### **(2) Use**

Subsection (a) shall not apply to the use of information in the preparation of, or in connection with the preparation of, State and local tax returns and declarations of estimated tax of the person to whom the information relates.

#### **(3) Regulations**

Subsection (a) shall not apply to a disclosure or use of information which is permitted by regulations prescribed by the Secretary under this section. Such regulations shall permit (subject to such conditions as such regulations shall provide) the disclosure or use of information for quality or peer reviews.

**§ 301.7216-2**

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any form or manner by a taxpayer for, or in connection with, the preparation of a tax return of such taxpayer. Information furnished by a taxpayer includes information which is furnished on behalf of the taxpayer by any person; for example, any person required under section 6012 to make a return for such taxpayer, such as a guardian for a minor, by a duly authorized agent for his principal, by a fiduciary for an estate or trust, or by a receiver, trustee in bankruptcy, or assignee for a corporation.

[T.D. 7310, 39 FR 11538, Mar. 29, 1974]

**§ 301.7216-2 Disclosure or use without formal consent of taxpayer.**

(a) *Disclosure pursuant to other provisions of Internal Revenue Code.* The provisions of section 7216(a) and § 301.7216-1 shall not apply to any disclosure of tax return information if such disclosure is made pursuant to any other provision of the Code or the regulations thereunder. Thus, for example, the provisions of such sections do not apply to a disclosure pursuant to section 7269 to an officer or employee of the Internal Revenue Service of information concerning the estate of a decedent or a disclosure pursuant to section 7602 to an officer or employee of the Internal Revenue Service of books, papers, records, or other data which may be relevant to the liability of any person for the income tax.

(b) *Disclosure or use of information in the case of related taxpayers.* (1) A tax return preparer may use, in preparing a tax return of a second taxpayer, and may disclose to such second taxpayer in the form in which it appears on such return, any tax return information which the preparer obtained from a first taxpayer if—

(i) The second taxpayer is related to the first taxpayer within the meaning of subparagraph (2) of this paragraph (a),

(ii) The first taxpayer's tax interest in such information is not adverse to the second taxpayer's tax interest in such information, and

(iii) The first taxpayer has not expressly prohibited such disclosure or use.

(2) For purposes of subparagraph (1)(i) of this paragraph (a), one tax-

payer is related to another taxpayer if they have any one of the following relationships: husband and wife, child and parent, grandchild and grandparent, partner and partnership, trust or estate and beneficiary, trust or estate and fiduciary, corporation and shareholder, or members of a controlled group of corporations as defined in section 1563.

(3) See § 301.7216-3(a)(3) for disclosure or use of tax return information of the taxpayer in preparing the tax return of a second taxpayer where the requirements of this paragraph are not satisfied.

(c) *Disclosure pursuant to an order of a court or a Federal or State agency.* The provisions of section 7216(a) and § 301.7216-1 do not apply to any disclosure of tax return information if such disclosure is made pursuant to any one of the following documents:

(1) The order of any court of record, Federal, State, or local, or

(2) A subpoena issued by a grand jury, Federal or State, or

(3) An administrative order, demand, summons or subpoena which is issued in the performance of its duties by—

(i) Any Federal agency, or

(ii) A State agency, body, or commission charged under the laws of the State or a political subdivision of the State with the licensing, registration, or regulation of tax return preparers. Information must be clearly identified in the document in order to be disclosed under this paragraph (c).

(d) *Disclosure for use in revenue investigations or court proceedings.* A tax return preparer may disclose tax return information (1) to his attorney, or to an employee of the Internal Revenue Service, for use in connection with an investigation of such tax return preparer conducted by the Internal Revenue Service or (2) to his attorney, or to any officer of a court, for use in connection with proceedings involving such tax return preparer before the court, or before any grand jury which may be convened by the court.

(e) *Certain disclosure by attorneys and accountants.* The provisions of section 7216(a) and § 301.7216-1 do not apply to any disclosure of tax return information permitted by this paragraph (e).

(1) A tax return preparer who is lawfully engaged in the practice of law or accountancy and prepares a tax return for a taxpayer may use the tax return information of the taxpayer, or disclose such information to another employee or member of the preparer's law or accounting firm who may use it, to render other legal or accounting services to or for such taxpayer. Thus, for example, a lawyer who prepares a tax return for a taxpayer may use the tax return information of the taxpayer for, or in connection with, rendering legal services, such as estate planning or administration, or preparation of trial briefs or trust instruments, for the taxpayer or the estate of the taxpayer; or if another member of the same firm renders the other legal services for the taxpayer, the lawyer who prepared the tax return may disclose the tax return information to that other member for use in rendering those services for the taxpayer. In further illustration, an accountant who prepares a tax return for a taxpayer may use the tax return information, or disclose it to another member of the firm for use, for, or in connection with, the preparation of books of account, working papers, or accounting statements or reports to or for the taxpayer. Further, in the normal course of rendering such legal or accounting services to or for the taxpayer, the attorney or accountant may, with the express or implied consent of the taxpayer, make such tax return information available to third parties, such as stockholders, management, suppliers, or lenders.

(2) A tax return preparer who is lawfully engaged in the practice of law or accountancy and prepares a tax return for a taxpayer may (i) take such tax return information into account, and may act upon it, in the course of performing legal or accounting services for a client other than the taxpayer or (ii) disclose such information to another employee or member of the preparer's law or accounting firm to enable that other employee or member to take the information into account, and act upon it, in the course of performing legal or accounting services for a client other than the taxpayer, when such information is or may be relevant to the subject matter of such legal or ac-

counting services for the other client and its consideration by those performing the services is necessary for the proper performance by them of such services. In no event, however, may such tax return information be disclosed to a person who is not an employee or member of the law or accounting firm unless such disclosure is exempt from the application of section 7216(a) and §301.7216-1 by reason of another provision, other than this paragraph, of §301.7216-2 or §301.7216-3.

(3) The application of this paragraph may be illustrated by the following examples:

*Example 1.* A, a member of an accounting firm, renders an opinion on a financial statement of M Corporation that is part of a registration statement filed with the Securities and Exchange Commission. After the filing of such registration statement, but before its effective date, B, a member of the same accounting firm, prepares an income tax return for N Corporation. In the course of preparing such income tax return, B discovers that N does business with M and concludes that information he is given by N should be considered by A to determine whether the financial statement reported on by A contains an untrue statement of material fact or omitted to state a material fact required to keep the statement from being misleading. B discloses to A the tax return information of N for this purpose. A determines that there is an omission of material fact and that an amended statement should be filed. A so advises M and the Securities and Exchange Commission. A explains that the omission was revealed as a result of confidential information which came to A's attention after the statement was filed, but A does not disclose the identity of the taxpayer or the tax return information itself. Section 7216(a) and §301.7216-1 do not apply to the foregoing disclosure of N's tax return information by B to A and the use of such information by A in advising M and the Securities and Exchange Commission of the necessity for filing an amended statement. Section 7216(a) and §301.7216-1 would apply to a disclosure of N's tax return information to M or to the Securities and Exchange Commission unless such disclosure is exempt from the application of section 7216 (a) and §301.7216-1 by reason of another provision of either §301.7216-2 or §301.7216-3.

*Example 2.* A, a member of an accounting firm, is conducting an audit of M Corporation, and B, a member of the same accounting firm, prepares an income tax return for D, an officer of M. In the course of preparing such return, B obtains information from D

indicating that D, pursuant to an arrangement with a supplier doing business with M, has been receiving from the supplier, a percentage of the amounts which the supplier invoices to M. B discloses this information to A who, acting upon it, searches in the course of the audit for indications of such a kickback scheme. As a result, A discovers information from audit sources which also, but independently, indicates the existence of such a scheme. Without revealing the tax return information A has received from B, A brings to the attention of officers of M the audit information indicating the existence of the kickback scheme. Section 7216(a) and § 301.7216-1 do not apply to the foregoing disclosure of D's tax return information by B to A, the use by A of such information in the course of the audit, and the disclosure by A to M of the audit information indicating the existence of the kickback scheme. See also § 301.7216-2(j). Section 7216(a) and § 301.7216-1 would apply to a disclosure to M, or to any other person not an employee or member of the accounting firm, of D's tax return information furnished to B.

(f) *Corporate fiduciaries.* A trust company, trust department of a bank, or other corporate fiduciary which prepares a tax return for a taxpayer to or for whom it renders fiduciary, investment, or other custodial or management services may (1) disclose or use the tax return information of such taxpayer in the ordinary course of rendering such services to or for the taxpayer or (2), with the express or implied consent of the taxpayer, make such information available to the taxpayer's attorney, accountant, or investment advisor.

(g) *Disclosure to taxpayer's fiduciary.* If after furnishing tax return information to a tax return preparer the taxpayer dies or becomes incompetent, insolvent, or bankrupt, or his assets are placed in conservatorship or receivership, the tax return preparer may disclose such information to the duly appointed fiduciary of the taxpayer or his estate, or to the duly authorized agent of such fiduciary.

(h) *Disclosure by tax return preparer to tax return processor.* A tax return preparer may disclose tax return information of a taxpayer to another tax return preparer described in § 301.7216-1(b)(2)(i)(B) for the purpose of having the second tax return preparer transfer that information to, and compute the tax liability on, a tax return of such taxpayer by means of electronic, me-

chanical, or other form of tax return processing service.

(i) *Disclosure by one officer, employee, or member to another officer, employee, or member.* An officer, employee, or member of a tax return preparer may transfer any tax return information to another officer, employee, or member of the same tax return preparer for the purpose of performing services which assist in the preparation of, or assist in providing auxiliary services in connection with the preparation of, the tax return of a taxpayer by or for whom the information was furnished.

(j) *Identical information obtained from other sources.* The provisions of section 7216(a) and § 301.7216-1 shall not apply to the disclosure or use by a tax return preparer of information which is identical to any tax return information which has been furnished to him if such identical information was obtained otherwise than in connection with the preparation of, or providing auxiliary services in connection with the preparation of, a tax return.

(k) *Disclosure or use of information in preparation or audit of State returns.* The provisions of section 7216(a) and § 301.7216-1 shall not apply to the disclosure or use by any tax return preparer of any tax return information in the preparation or audit of, or in connection with the preparation or audit of, any tax return or declaration of estimated tax required of the taxpayer under the law of any State or political subdivision therefor, of the District of Columbia, or of any possession of the United States.

(l) *Retention of records.* A tax return preparer may retain tax return information of a taxpayer, including copies of tax returns or data processing tapes prepared on the basis of such tax return information, and may use such information in connection with the preparation of other tax returns of the taxpayer or in connection with an audit by the Internal Revenue Service of any tax return. The provisions of paragraph (m) of this section respecting the transfer of a taxpayer list apply also to the transfer of any records and related workpapers to which this paragraph applies.

(m) *Lists for solicitation of tax return business.* Any tax return preparer may

compile and maintain a separate list containing the names and address of taxpayers whose tax returns he has prepared or processed. This list may be used by the compiler solely to contact the taxpayers on the list for the purpose of offering tax information or additional tax return preparation services to such taxpayers. The compiler of the list may not transfer the taxpayer list, or any part thereof, to any other person unless such transfer takes place in conjunction with the sale or other disposition of the tax return preparation business of such compiler. A person who acquires a taxpayer list, or a part thereof, in conjunction with such a sale or other disposition shall be subject to the provisions of this paragraph with respect to such list as if he had been the compiler of such list. The term "list", as used in this paragraph, includes any record or system whereby the names and addresses of taxpayers are retained.

(n) *Disclosure to report the commission of a crime.* The provisions of section 7216(a) and §301.7216-1 do not apply to the disclosure of any tax return information to the proper Federal, State or local official in order, and to the extent necessary, to inform the official of activities which may constitute, or may have constituted, a violation of any criminal law. In addition, such a disclosure made in the bona fide but mistaken belief that the activities constituted a violation of criminal law is not subject to section 7216(a) and §301.7216-1.

(o) *Disclosure or use of information for quality or peer reviews.* The provisions of section 7216(a) and §301.7216-1 do not apply to any disclosure of tax return information permitted by this paragraph (o) made after December 28, 1990. Tax return information may be disclosed for the purpose of a quality or peer review to the extent necessary to accomplish the review. A quality or peer review is a review that is undertaken to evaluate, monitor, and improve the quality and accuracy of a tax return preparer's tax preparation, accounting or auditing services. A quality or peer review may be conducted only by attorneys, certified public accountants, enrolled agents, and enrolled actuaries who are eligible to

practice before the Internal Revenue Service. See Department of the Treasury Circular 230, 31 CFR part 10. Disclosure of tax return information is also authorized to persons who provide administrative or support services to an individual who is conducting a quality or peer review under this paragraph (o), but only to the extent necessary for the reviewer to conduct the review. Tax return information gathered in conducting a review may be used only for purposes of a review. No tax return information identifying a taxpayer may be disclosed in any evaluative reports or recommendations that may be accessible to any person other than the reviewer or the preparer being reviewed. The preparer being reviewed shall maintain a record of the review including the information reviewed and the identity of the persons conducting the review. After completion of the review, no documents containing information that may identify any taxpayer by name or identification number may be retained by a reviewer or by the reviewer's administrative or support personnel. Any person (including administrative and support personnel) receiving tax return information in connection with a quality or peer review is a tax return preparer for purposes of sections 7216(a) and 6713(a).

(p) *Disclosure of tax return information due to a tax return preparer's incapacity or death.* The provisions of section 7216(a) and §301.7216-1 do not apply to any disclosure of tax return information permitted by this paragraph (p) made after December 28, 1990. In the event of incapacity or death of a tax return preparer, disclosure of tax return information may be made for the purpose of assisting the tax return preparer or his legal representative (or the representative of a deceased preparer's estate) in operating the business. Any person receiving tax return information under the provisions of this paragraph (p) is a tax return preparer for purposes of sections 7216(a) and 6713(a).

[T.D. 7310, 39 FR 11539, Mar. 29, 1974, as amended by T.D. 7676, 45 FR 11471, Feb. 21, 1980; T.D. 7780, 45 FR 49547, July 25, 1980; T.D. 7948, 49 FR 8602, Mar. 8, 1984; T.D. 8383, 56 FR 66996, Dec. 27, 1991; 57 FR 12, Jan 2, 1992; T.D. 8427, 57 FR 37085, Aug. 18, 1992]



## Aids to Preparing §7216 Consent Forms

### Introduction

[Treasury Regulation §301.7216-3\(a\)](#) states, “Unless section 7216 or §301.7216-2 specifically authorizes the disclosure or use of tax return information, a tax return preparer may not disclose or use a taxpayer’s tax return information prior to obtaining a written consent from the taxpayer...” [emphasis added]. The regulations go on to specify requirements for the consent forms. [Revenue Procedure 2008-35](#) supplements the regulations and prescribes mandatory language required in consent forms depending on the situations under which consents are requested from taxpayers by tax return preparers. The Revenue Procedure also specifies format requirements for the consent forms produced on paper and electronically. The following aids outline seven section 7216 consent situations and the different consent elements relevant to each situation.

### Format Requirements

[Paper Consent Forms](#) – All paper consent forms must be on 8½ x 11 inch or larger paper and printed in 12 point type (i.e., no more than 12 characters per inch).

[Electronic Consent Forms](#) – All consent form screens must pertain solely to the disclosure or use of tax return information authorized by the consent, except for computer navigation tools; text must be at least the same size as, or larger than, the normal or standard body text used by the website or software package for direction, communications or instructions; and there must be sufficient contrast between the text and background colors.

### Electronic Signature Requirements

Refer to Revenue Procedure 2008-35, section 5.

### Required Information and Mandatory Language

There are seven situations—six for disclosure and one for use of tax return information—described in the regulations and Revenue Procedure that call for different consent form information requirements and mandatory language. The following aids collect the required information fields and mandatory language for each of the seven situations that form the bases for the applicable consent form. Refer to Treasury Regulations §301.7216-3 and Revenue Procedure 2008-35, section 6 for more information and examples of acceptable consent forms.

### Disclosure Situation 1

- Consent is sought for disclosure of tax return information in the context of tax return preparation or performance of auxiliary services (for example, where a tax return preparer seeks substantive advice from another tax return preparer which will affect the tax liability reported by a taxpayer); and
- Tax return information will not be disclosed outside the United States or any territory or possession of the United States

Federal law requires this consent form be provided to you. Unless authorized by law, we 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 involving tax return preparation. 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 service that we provide to you and its cost, we may decline to provide you with service or change the terms of service 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.

Duration of consent (optional):

I, [insert name of taxpayer] authorize [insert name of tax return preparer] to disclose [specify tax return information to be disclosed] to [identify the recipient of the tax return information] for the purpose of [specify the intent of the disclosure].

Note: If there are multiple reasons for requesting disclosures they may all be listed in one consent form. See Revenue Procedure 2008-35, section 6 for examples.

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](mailto:complaints@tigta.treas.gov).

Taxpayer Signature:

Date:

### Disclosure Situation 2

- Consent is sought for disclosure of tax return information in the context of tax return preparation or performance of auxiliary services; and
- Tax return information will be disclosed outside the United States or any territory or possession of the United States;
- Disclosure does not include the taxpayer's social security number, and
- Disclosure does not include a document where the social security number is not fully masked or otherwise redacted

Federal law requires this consent form be provided to you. Unless authorized by law, we 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 involving tax return preparation. 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 service that we provide to you and its cost, we may decline to provide you with service or change the terms of service 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.

Duration of Consent (optional):

This consent to disclose may result in your tax return information being disclosed to a tax return preparer located outside the United States.

I, [INSERT NAME OF TAXPAYER] authorize [INSERT NAME OF TAX RETURN PREPARER] to disclose [SPECIFY TAX RETURN INFORMATION TO BE DISCLOSED] to [IDENTIFY THE RECIPIENT OF THE TAX RETURN INFORMATION] for the purpose of [SPECIFY THE INTENT OF THE DISCLOSURE].

Note: If there are multiple reasons for requesting disclosures they may all be listed in one consent form. See Revenue Procedure 2008-35, section 6 for examples.

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](mailto:complaints@tigta.treas.gov).

Taxpayer Signature:

Date:

### Disclosure Situation 3

- Consent is sought for disclosure of tax return information in the context of tax return preparation or performance of auxiliary services; and
- Tax return information will be disclosed outside the United States or any territory or possession of the United States
- Disclosure includes the taxpayer's social security number, or
- Disclosure includes a document where the social security number is not fully masked or otherwise redacted
- Note that in order to disclose a taxpayer's social security number to a tax return preparer located outside of the

United States, both the tax return preparer located within the United States and the tax return preparer located outside of the United States must maintain an adequate data protection safeguard at the time the taxpayer's consent is obtained and when making the disclosure. Rev. Proc. 2008-35 § 4.07.

- An exception to the consent requirement exists where a tax return preparer located within the United States initially receives a social security number from a tax return preparer located outside of the United States and the preparer within the United States retransmits the social security number to the preparer that initially provided it. Treas. Reg. § 301.7216-3(b)(4).

Federal law requires this consent form be provided to you. Unless authorized by law, we 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 involving tax return preparation. 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 service that we provide to you and its cost, we may decline to provide you with service or change the terms of service 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.

Duration of Consent (optional):

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 which 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.

I, [INSERT NAME OF TAXPAYER] authorize [INSERT NAME OF TAX RETURN PREPARER] to disclose [SPECIFY TAX RETURN INFORMATION TO BE DISCLOSED] to [IDENTIFY THE RECIPIENT OF THE TAX RETURN INFORMATION] for the purpose of [SPECIFY THE INTENT OF THE DISCLOSURE].

Note: If there are multiple reasons for requesting disclosures they may all be listed in one consent form. See Revenue Procedure 2008-35, section 6 for examples.

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](mailto:complaints@tigta.treas.gov).

Taxpayer Signature:

Date:

#### Disclosure Situation 4

- Consent is sought for disclosure of tax return information in the context other than tax return preparation or performance of auxiliary services; and
- Tax return information will not be disclosed outside the United States or any territory or possession of the United States

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose, without your consent, your tax return information to third parties for purposes other than the preparation and filing of your tax return. 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. If we obtain your signature on this form by conditioning our 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.

Duration of Consent (optional):

I, [INSERT NAME OF TAXPAYER] authorize [INSERT NAME OF TAX RETURN PREPARER] to disclose [SPECIFY TAX RETURN INFORMATION TO BE DISCLOSED] to [IDENTIFY THE RECIPIENT OF THE TAX RETURN INFORMATION] for the purpose of [SPECIFY THE INTENT OF THE DISCLOSURE].

Note: If there are multiple reasons for requesting disclosures they may all be listed in one consent form. See Revenue Procedure 2008-35, section 6 for examples.

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](mailto:complaints@tigta.treas.gov).

Taxpayer Signature:

Date:

### Disclosure Situation 5

- Consent is sought for disclosure of tax return information in the context other than tax return preparation or performance of auxiliary services; and
- Tax return information will be disclosed outside the United States or any Territory or possession of the United States
- Disclosure does not include the taxpayer's social security number, and
- Disclosure does not include a document where the social security number is not fully masked or otherwise redacted

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose, without your consent, your tax return information to third parties for purposes other than the preparation and filing of your tax return. 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. If we obtain your signature on this form by conditioning our 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.

Duration of Consent (optional):

This consent to disclose may result in your tax return information being disclosed to a tax return preparer located outside the United States.

I, [INSERT NAME OF TAXPAYER] authorize [INSERT NAME OF TAX RETURN PREPARER] to disclose [SPECIFY TAX RETURN INFORMATION TO BE DISCLOSED] to [IDENTIFY THE RECIPIENT OF THE TAX RETURN INFORMATION] for the purpose of [SPECIFY THE INTENT OF THE DISCLOSURE].

Note: If there are multiple reasons for requesting disclosures they may all be listed in one consent form. See Revenue Procedure 2008-35, section 6 for examples.

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](mailto:complaints@tigta.treas.gov).

Taxpayer Signature:

Date:

### Disclosure Situation 6

- Consent is sought for disclosure of tax return information in the context other than tax return preparation or performance of auxiliary services; and
- Tax return information will be disclosed outside the United States or any territory or possession of the United States
- Disclosure includes the taxpayer's social security number, or  
Disclosure includes a document where the social security number is not fully masked or otherwise redacted
- Note that in order to disclose a taxpayer's social security number to a tax return preparer located outside of the United States, both the tax return preparer located within the United States and the tax return preparer located outside of the United States must maintain an adequate data protection safeguard at the time the taxpayer's

consent is obtained and when making the disclosure. Rev. Proc. 2008-35 § 4.07

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose, without your consent, your tax return information to third parties for purposes other than the preparation and filing of your tax return. 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. If we obtain your signature on this form by conditioning our 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.

Duration of consent (optional):

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 which 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.

I, [INSERT NAME OF TAXPAYER] authorize [INSERT NAME OF TAX RETURN PREPARER] to disclose [SPECIFY TAX RETURN INFORMATION TO BE DISCLOSED] to [IDENTIFY THE RECIPIENT OF THE TAX RETURN INFORMATION] for the purpose of [SPECIFY THE INTENT OF THE DISCLOSURE].

Note: If there are multiple reasons for requesting disclosures they may all be listed in one consent form. See Revenue Procedure 2008-35, section 6 for examples.

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](mailto:complaints@tigta.treas.gov).

Taxpayer Signature:

Date:

### Use - All Situations

- Consent is sought for use of tax return information under any circumstance

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

You are not required to complete this form. If we obtain your signature on this form by conditioning our 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.

Duration of Consent (optional):

I, [INSERT NAME OF TAXPAYER] authorize [INSERT NAME OF TAX RETURN PREPARER] to use [SPECIFY TAX RETURN INFORMATION TO BE USED] for the purpose of [DESCRIBE AUTHORIZED USE].

Note: If there are multiple reasons for requesting consent to use tax return information they may all be listed in one consent form. See Revenue Procedure 2008-35, section 6 for examples.

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](mailto:complaints@tigta.treas.gov).

Taxpayer Signature:

Date: