

## **Authorization to Disclose**

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 but not more than a year)
l,	authorize
[INSERT NAME OF TAXPAYER AND	
	to disclose
[INSERT NAME OF TAX RETURN PREPARER]	
,	
[SPECIFY TAX RETURN INFORMATION	ON TO BE DISCLOSED]
to	for the
[IDENTIFY THE RECIPIENT OF THE TAX RETURN INFORMATION]	
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.