

Form 1040 taxpayers – Consent to foreign 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.

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 United States laws that protect the privacy of your tax return information against a tax return preparer located outside of the United States to whom the information is disclosed.

The duration of this consent will continue as indicated below, unless [name of accounting firm/preparer] is notified in writing to no longer disclose your tax return information to this recipient:

Remain effective to the extent [name of accounting firm/preparer] is engaged

Other: _____

If you approve the disclosure of your tax return information, including your SSN(s), to [name of foreign recipient] for purposes of assisting in providing tax return preparation services for the duration indicated above, please sign below.

If married, both spouses must sign the consent.

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 email at complaints@tigta.treas.gov.

Non-1040 taxpayers – Consent to disclosure of tax return information

Foreign disclosure engagement letter insert

The taxpayer authorizes that any and all information furnished to us for or in connection with the preparation of tax returns under this engagement letter may, for a period of up to [insert number of years] years from the date of this engagement letter, be disclosed to [insert name], located outside the United States, engaged directly or indirectly in providing tax planning or preparation of tax returns. Disclosures under this paragraph may consist of all information contained in tax returns. If the taxpayer wishes to request a limited disclosure of tax return information, the taxpayer must inform us. The taxpayer acknowledges that their tax return information may be disclosed to our affiliates, related entities or subcontractors located outside the United States.