



## Consent to Disclosure Information

As tax preparers, we are regulated by certain IRS rules, most notably the release of client information to third parties. When a client receives their tax return, they are free to share that information with anyone they choose. However, before Summers, McNea & Company, P.C. can release any tax information directly to a third party, we are required to have the proper consent (see Treasury Regulation §301.7216-3(a) and Revenue Procedure 2008-35 for more information). If we release information without consent, we face up to \$1,000 in fines and/or a year in jail for each disclosure.

This Consent to Disclosure form has been mandated by the IRS. You can obtain a consent form by calling our office, sending an email to the address below or visiting our website.

1. The Consent must list a specific date range. If not, it will be valid for one year after the signature date.
2. Individual tax return Consents must be signed by every individual named on the return; this includes both spouses for joint returns.
3. Business tax return Consents must be signed by the Tax Matters partner, or a partner in the business. We cannot disclose individual Schedule K-1s or any papers in the return that include Social Security numbers or partner EINs unless the Consent is signed by the partner named on that Schedule K-1. In most cases, financial institutions require all of the Schedule K-1s for the business, so it is best to have every partner or shareholder sign the consent.

When we receive a request directly from a third party, we will verify the request with our client before any information is released.

Thank you for your attention in this matter. Please don't hesitate to contact us with any questions you may have.

Regards,

*Summers, McNea & Company, P.C.*

Summers, McNea & Company, P.C.

CONSENT TO DISCLOSURE OF TAX RETURN INFORMATION



This form is being completed for:

- Individual                      Name(s): \_\_\_\_\_
- Corporate                      Business Name: \_\_\_\_\_
- Partnership/LLC              Business Name: \_\_\_\_\_
- Other                              Description: \_\_\_\_\_

By signing below, I/We authorize Summers, McNea & Company, P.C. to disclose the following information that I/We provided to Summers, McNea & Company, P.C. during or in connection with the preparation of my/our tax returns:

- Individual Tax Return for the Year(s): \_\_\_\_\_
- Business Tax Return for the Year(s): \_\_\_\_\_
- Other: \_\_\_\_\_

For the purpose of:  Home Mortgage     Other Loan     Other: \_\_\_\_\_

Please send the information to the following recipient via:     Mail     Fax     Secure E-mail

Name: \_\_\_\_\_ Business: \_\_\_\_\_

Address: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ email: \_\_\_\_\_

This consent expires on: \_\_\_/\_\_\_/\_\_\_    or     Valid for one year from signature date.

Taxpayer Signature: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_

Spouse/Partner Signature: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_

Spouse/Partner Signature: \_\_\_\_\_ Date: \_\_\_/\_\_\_/\_\_\_

note: if married, spouse signature is *REQUIRED*

Additional signatures on attached page

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use, without your consent, your tax return information to third parties 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.

If you believe your tax return information has been disclosed or used improperly in a manner authorized 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 via email at [complaints@tigta.treas.gov](mailto:complaints@tigta.treas.gov).