



Steve Walls & Associates, PLLC

NEW RULES FOR DISCLOSURE OF TAX RETURN INFORMATION TO THIRD PARTIES

Beginning January 2013, Congress and the Internal Revenue Service (IRS) established strict new rules that govern how our Firm can send tax information to someone other than our client.

In the past, it was our policy that disclosing tax return information to anyone other than the client was prohibited, unless we received the client's permission, either written or verbal. We would then provide tax return information as directed such as the client's bank, attorney, investment advisor, or others.

Under the new rules, a tax return preparer cannot disclose tax return information without receiving the client's written consent in advance of the disclosure. The IRS issued the specific wording that is mandatory in the consent that is signed by the client as shown on the following page.

We frequently receive requests from clients to send their tax return to their bank, for example, in order to support a loan. As a result of the stringent new IRS rules, we are prohibited from sending this information without first receiving a completed, signed and dated consent form that specifies the information to be sent, the purpose of its use, approved methods of delivery and the person to whom it should be sent. Attached is a copy of the blank consent form that you can use.

Congress and the IRS are concerned about protecting your privacy and so are we. Since the potential penalties for not following the new rules are significant, we thank you in advance for your compliance with this process.

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804-270-0784
804-270-0783 Fax

www.stevewalls.com

11541 Nuckols Road, Suite A
Glen Allen, VA 23059



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CLIENT CONSENT TO THIRD-PARTY DISCLOSURE OF TAX RETURN INFORMATION

Taxpayer's Name(s): _____

The above-referenced Taxpayer hereby consents to the disclosure by **Steve Walls & Associates, PLLC**, of any and all tax return information contained in the Taxpayer's tax return(s) for the calendar or fiscal year(s) ended _____.

This consent authorizes the disclosure of a copy of the entire tax return or all information contained within the tax return to a third party. However, you may request that we provide a more limited disclosure of such tax return information to the third party in accordance with your written direction.

AUTHORIZATION

Steve Walls & Associates, PLLC may release such information to the following individual(s) or organization(s):

Such information is being released to the party or parties specified above for the following purpose(s): _____

Such information may not be disclosed by the tax return preparer for any purpose other than that permitted by this document or to any other third party without my prior written consent.

Dated this _____ day of _____, 20_____

By: _____
Taxpayer Spouse (if a joint return)

If corporate entity: _____
Tax Matters Partner

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.

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 (800) 366-4484, or by email at complaints@tigta.treas.gov.