



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.

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.

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.

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.

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.

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.

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.

Taxpayer Signature:

Date: