

# §7216 CLIENT CONSENT TO DISCLOSE AND/OR USE TAX RETURN INFORMATION

## 1. Taxpayer Information

Taxpayer Name(s): \_\_\_\_\_

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

Tax Year(s):  2024  2025  Other: \_\_\_\_\_

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## 2. Tax Return Preparer Information

Firm Name: \_\_\_\_\_

Preparer Name: \_\_\_\_\_

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

Phone / Email: \_\_\_\_\_

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## 3. Description of Tax Return Information

I authorize the disclosure and/or use of the following **tax return information**, as defined under IRC §7216 and related regulations:

- Federal tax returns
  - State tax returns
  - Supporting schedules, worksheets, and financial information
  - Other (specify): \_\_\_\_\_
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## 4. Purpose of Disclosure or Use

The tax return information described above may be **used and/or disclosed solely for the following purpose(s)**:

- Preparation and filing of federal, state, and local tax returns
  - Consultation or representation before taxing authorities
  - Transfer of client files in connection with the sale or transition of a tax practice
  - Other (specify with particularity): \_\_\_\_\_
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**⚠ Tax return information may not be used or disclosed for any purpose other than those specifically listed above.**

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## 5. Recipient of Disclosure (if applicable)

The tax return information may be disclosed to the following person(s) or entity(ies):

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

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

Relationship to Taxpayer (if any): \_\_\_\_\_

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## 6. Duration of Consent

This consent is effective from the date signed below and **expires on:**

- One year from the date of signature
  - Upon completion of the stated purpose
  - Specific date: \_\_\_\_\_
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## 7. Mandatory §7216 Disclosure Statement

**Federal law requires this consent form be provided to you.**

Unless authorized by law, we **cannot disclose or use your tax return information without your consent**. If you consent to disclosure, your tax return information **may be disclosed to a third party and is no longer protected by federal tax confidentiality laws**. You are **not required to sign this consent**. If you do not sign, we may be unable to provide certain services.

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## 8. Voluntary Consent Acknowledgment

I understand that:

- I am **not required** to sign this consent.
- I may **revoke this consent in writing at any time**, except to the extent action has already been taken.
- This consent **does not authorize disclosure or use for marketing, solicitation, or unrelated purposes** unless explicitly stated above.

## 9. Taxpayer Signature

Taxpayer / Authorized Representative Signature: \_\_\_\_\_

Printed Name: \_\_\_\_\_

Date: \_\_\_\_\_

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## Drafting & Compliance Notes (Important)

1. **Separate consent required**
  - A §7216 consent **cannot be bundled** with an engagement letter or other agreements.
2. **Specificity is mandatory**
  - The purpose and recipients must be **clearly identified**—no blanket language.
3. **Marketing = extra restrictions**
  - If the consent is for marketing, referrals, or solicitation, **additional disclosures and format rules apply** (often best avoided).
4. **Electronic signatures permitted**
  - E-signatures are allowed if the taxpayer affirmatively consents and receives a copy.
5. **Practice sale context**
  - When selling a tax practice, this consent is typically required **before** sharing client TRI with a buyer (unless data is fully anonymized).