



# MER Tax, Accounting, and Consulting

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**TAXPAYER CONSENT TO DISCLOSURE OF TAX RETURN  
INFORMATION in accordance with Treasury Regulation  
Sec. 301.7216-3 and Revenue Procedure 2008-35**

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. 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.

Although this consent allows full disclosure of an entire return, (I)(we) understand that (I)(we) may request a more limited disclosure of tax information and the tax preparer must comply with such limitations.

(I)(We) \_\_\_\_\_  
hereby authorize and consent to the disclosure of (my)(our) year \_\_\_\_\_ tax return and accompanying supplementary information to:

for the purpose of:

by the preparer of the return:

(I)(We) acknowledge receipt of a copy of this consent document.

Taxpayer \_\_\_\_\_ Date \_\_\_\_\_

Spouse \_\_\_\_\_ 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](mailto:complaints@tigta.treas.gov)