

MILLER & COMPANY
CERTIFIED PUBLIC ACCOUNTANTS, P.C.

Release of copy of tax return to third party

On January 1, 2009, new IRS regulations relating to disclosures of Tax Return Information became effective. Treas. Reg. section 301.7216 represents a modification of previous regulations that had remained largely unchanged for 30 years. The newly revised regulations attempt to address modern return preparation practices, including electronic filing and the cross marketing of financial and commercial products and services by tax return preparers. We do not cross market your tax return information to Third Parties and in the past, we have only disclosed this information with your permission, usually oral.

Absent a specific, exception, Treas. Reg. section 301.7216 **generally prohibits the disclosure or use of tax return information without the client's explicit, written consent.** In general, a "disclosure" of tax return information involves a disclosure by the preparer of a client's return information to a third party. A "use" of tax return information generally involves the use of the return information by the preparer potentially for the purposes of offering non-tax services to the taxpayer.

Unfortunately, many of the national preparers, such as H&R Block, used tax return information to market mortgages and financial products to their tax return customers. As such they may have violated rules prohibiting disclosure of tax return information. Even though we do not do this, we (and you) are being caught in the government's wide web.

We receive numerous requests to send your tax returns to banks and other third parties. Based on these new requirements, you still have 2 options:

(1) For those businesses, which have access to your portal through our website, www.millercocpas.com, you can print or forward copies of your tax returns directly to banks or others without our intervention.

*(2) For everyone else, we will need **written** permission to forward tax returns to banks or mortgage companies. Please understand that this is not our rule, but a new rule of the IRS. I have attached a form that you may use and have placed a copy of this form on our website.*

We receive lots of phone calls from Bankers and Mortgage Companies asking for your returns. Because of this new law, we can no longer honor these requests even when we know the banking relationship. If a banker or mortgage company calls or emails, we will refer them to this form. Because, this is a law change, we can make no exceptions. So, if you need a new loan, to refinance a loan, or to just report, it will save all of us time and effort if you complete the form and fax or email it to us, with your signature.

CONSENT TO DISCLOSURE OF TAX RETURN INFORMATION

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.

To be completed by the taxpayer

I, (*print name*) _____, authorize Miller & Company, Certified Public Accountants, P.C. to disclose the following tax return information for the years (s): 200____, _____, _____.

- Federal
- State
- Corporate
- Partnership
- Individual
- Financial Statements _____
- Other: _____

Purpose for forwarding information:

- Loan Requirement
- Refinance
- New Loan
- Other: _____

This document provides consent to disclose my information to:

Name: _____

Bank, Mortgage Co, or other 3rd Party: _____

Address: _____

Fax Number (____) _____ E-mail: _____

Duration of Consent: One time 1 Year Other _____

Taxpayer signature

Date

Mail, fax, or e-mail the completed form to:

**Miller & Company
Certified Public Accountants, PC
265 Racine Drive, Suite 203
Wilmington, NC 28403**

Fax: 910-452-5276

e-mail: gdmcpa@millercoepas.com