January 4, 2023

ATTN: \_\_\_\_\_\_

By and through: \_\_\_\_\_\_

[Client]

[Client Address]

Dear \_\_\_\_:

You have requested that we provide to your attorney, \_\_\_\_\_\_\_\_ (“the recipient” or “\_\_\_”), copies of documents requested (the “Requested Documents”) in Attorney \_\_\_\_\_\_\_’s [Date] correspondence (the “Request”), attached as Exhibit 1.

The Internal Revenue Code (“IRC”) and various professional standards require we obtain your consent to any disclosure, and applicable Federal tax regulations specify the form and content of the consent. Accordingly, it is necessary that you sign, date, and return this letter before we can deliver the Requested Documents directly to your counsel.

To the extent entire tax returns are requested in the Request, you understand that you have the ability to request a more limited disclosure but have declined to do so.

Please note that certain information contained in the Requested Documents may be subject to a claim of privilege under Internal Revenue Code § 7525 or similar state laws. The disclosure of confidential information to a third party may void any privilege claim. If you have concerns regarding the impact of the proposed disclosure upon any potential privilege claim, you should contact your attorneys before signing, dating, and returning this letter.

You acknowledge that we have informed you that I.R.C. § 7216, M.G.L. c. 93H, M.G.L. c. 62c, § 74, 252 CMR § 3.03, and the AICPA Code of Professional Conduct prevent a CPA from releasing confidential client information covering taxes and financial information without written client authorization. These statutes and regulations also require the CPA to redact personal identifying information from the Requested Documents prior to production.

All time and expenses (e.g., copying charges) in providing the Requested Documents to and in discussing them with you will be charged to you in accordance with our normal rates, and you agree to pay these charges in the manner provided in our Engagement Letter.

If you would like us to provide the Requested Documents to you as described above, please sign and date this letter below and return it to us. Again, we are prohibited from providing these Requested Documents to you until you have signed, dated, and returned this letter to us.

Please call me with any questions.

Sincerely,

[CPA]

[CPA Firm]

[CPA Address]

The undersigned consents and agrees to [CPA Firm] providing the above-named Requested Documents to the above-named Recipient, \_\_\_\_\_\_\_.

By: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

[Addressee] Date:

**DISCLOSURE REQUIRED BY REVENUE PROCEDURE 2013-14**

Federal law requires this consent 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 condition 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 1-800-366-4484, or by email at complaints@tiga.treas.gov.