

**Consent to Disclosure of 1040 Tax Return Information (including SSNs)
To a Tax Return Preparer Located Outside the United States**

Federal law requires this consent form 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 conditioning 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.

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 that will receive your SSN maintain an adequate data protection safeguard (as required by the regulation 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 United States laws that protect the privacy of your tax return information against a tax return preparer located outside of the United States to whom the information is disclosed.

Please print:

I (we), _____ and _____,
authorize Rehmann Robson LLC to disclose to _____
(Third party name)

my (our) _____ tax return information.
(Year)

- Purpose for forwarding information: _____
- Name and address of party _____
to whom information _____
is being disclosed: _____
- E-mail address for Secure File Transfer request: _____
- Duration of Consent (one year from date signed if no date provided): _____

Taxpayer Signature: _____ Date: _____

Spouse Signature: _____ Date: _____

If you believe your tax return information has been disclosed or used improperly in a manner unauthorized by law without your permission, you may contact the Treasury Inspector General for Tax Administration (TIGTA) by telephone at 1-800-366-4484, or by email to: complaints@tigta.treas.gov

Please retain a signed copy of this disclosure consent for your records.

Rehmann