

**JOSEPH A. MIRANDA P.C.**  
**CERTIFIED PUBLIC ACCOUNTANT**  
**300 CHURCH STREET, SUITE 303 · YALESVILLE, CONNECTICUT 06492-2253**

**TELEPHONE: (203) 265-7851    email: mirandacpa@sbcglobal.net    FAX: (203) 265-7852**

Re: Taxpayer Consent to Disclose Tax Return Information Pursuant to Treas. Reg. §301.7216-3(a)

You have requested that we provide certain income tax information to a third party.

Internal Revenue Code §7216 generally prohibits any person who is engaged in the business of preparing U.S. income tax returns from using or disclosing information furnished to that individual for the preparation of any such return. Treas. Reg. §301.7216-3(a)(1) provides that such tax return information can be used or disclosed if written consent of the taxpayer is obtained.

This document is intended to provide written consent to disclose your tax return information, as requested by you, for purposes other than the preparation and filing of your tax return.

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.

The duration of this consent will be until \_\_\_\_\_.

You have the right to request a more limited disclosure of tax return information as may be agreed to between you and the indicated third party recipient.

Taxpayer Consent to Disclose Tax Return Information Pursuant to

MEMBER: AMERICAN INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS-TAX DIVISION-PCPS  
CONNECTICUT SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS-STATE AND FEDERAL TAX COMMITTEES  
PARTICIPANT IN THE PROFESSION'S PEER REVIEW PROGRAM

Treas. Reg. §301.7216-3(a)

I \_\_\_\_\_ authorize Joseph A. Miranda, CPA to release a copy of my \_\_\_\_\_ & \_\_\_\_\_ U.S. Individual Income Tax Return[s] and supporting schedules to the following third party:

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

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

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

\_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_

E-Mail: \_\_\_\_\_

I authorize the release of the specified portion of my return[s] via any one or more of the following methods. Indicate 'Yes' or 'No' for each method of release.

\_\_\_\_\_ US Mail      \_\_\_\_\_ Email      \_\_\_\_\_ Fax

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).

\_\_\_\_\_  
Taxpayer Signature

\_\_\_\_\_  
Date

You must return this signed Consent before we can comply with your request to release a copy of your income tax return. Return this consent to:

Joseph A. Miranda P.C.  
300 Church Street, Suite 303  
Yalesville, CT 06492-2253