

New federal regulations

Heard, McElroy & Vestal, LLP places a high value on your privacy and the security of your personal information. We have policies in place to safeguard the information you provide to us whether it is in paper or electronic format.

New federal regulations were recently enacted to ensure all tax preparers handle their clients' information with care. The regulations require that we obtain your written consent before we use or disclose your information for any purpose other than preparing your tax return.

For instance, due to the new rules we are unable to provide copies of your tax returns or tax documents directly to third parties, such as banks and mortgage companies, without signed consent.

Enclosed are two consent forms for your review – consent for disclosure and consent for use. The forms describe the reasons why we have used or disclosed your information in the past and request your consent to continue doing so in the future. We assure you we will continue to respect your privacy and maintain confidentiality.

Please note, you may give your consent for all, some, or none of the situations. To give us your consent, please complete and return both forms to our office via hand delivery, e-mail, fax, or postal mail.

If you have any questions regarding these consent forms, we will be happy to discuss them with you. Please contact your Heard, McElroy & Vestal tax advisor at (318) 429-1525. You can also find additional resources, including the text of the IRS regulation, on our website at www.hmvcpa.com/resources/info-center.



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 and, in certain limited circumstances, for purposes involving tax return preparation. 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.

Reasons for disclosure: Please check the appropriate boxes below for all purposes of which you would like to give Heard, McElroy & Vestal, LLP consent to disclose your tax return information.

- Disclosing copies of your tax return to [identify recipient of the tax return information] for the purpose of [identify intent of disclosure]. You have the ability to request a more limited disclosure of tax return information, as you direct.
- Disclosing that portion of your tax return necessary for our wholly owned affiliate Business Valuation Consultants, LLC to assist in advising you on valuation matters.
- Disclosing that portion of your tax return necessary for Louisiana Incentives Consultants, LLC to assist in providing tax incentives.
- Disclosing that portion of your tax return necessary for affiliate company Enterprise Computing Services (ECS) to assist in advising you information technology matters.
- Disclosing your name, mailing address and/or email address to Insty Prints printing house strictly for the purpose of distributing newsletters, event invitations, client alerts or other communications from Heard, McElroy & Vestal, LLP.
- Disclosing your name, mailing address and/or email address to email marketing service provider MailChimp strictly for the purpose of distributing newsletters, event invitations, client alerts or other communications from Heard, McElroy & Vestal, LLP.

Consent to disclosure: Please check the corresponding box and provide the requested information to give or deny Heard, McElroy & Vestal, LLP consent to disclose your tax return information.

- I, [enter tax payer's name], authorize** Heard, McElroy & Vestal, LLP to disclose my tax return information indicated above for the purposes indicated above. This authorization remains in place:
 - as long as I engage Heard, McElroy & Vestal, LLP to complete my tax returns
 - for one year
 - until the date specified _____

I do not authorize Heard, McElroy & Vestal, LLP to disclose my tax return information. I understand Heard, McElroy & Vestal, LLP will not be able to send any of my tax return information to a third party even upon my request, and that I will no longer receive Heard, McElroy & Vestal, LLP newsletters, client alerts, and other information regarding the services provided by Heard, McElroy & Vestal, LLP.

Signature: _____

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.

CONSENT TO USE OF TAX RETURN INFORMATION

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use, without your consent, your tax information for purposes other than the preparation and filing of your tax return.

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. 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.

Reasons for use: Please check the appropriate boxes below for all purposes of which you would like to give Heard, McElroy & Vestal, LLP consent to use your tax return information.

- Use of your name, mailing address, phone number and/or email address for the purpose of distributing Heard, McElroy & Vestal, LLP newsletters, client alerts, event invitations, firm news and other information
- Use of that portion of your tax return necessary to provide you information regarding additional services that might be appropriate, including tax planning, estate planning, accounting, or other personal and/or business consulting

Consent to use: Please check the corresponding box and provide the requested information to give or deny Heard, McElroy & Vestal, LLP consent to use your tax return information.

- I, _____, **authorize** Heard, McElroy & Vestal, LLP to use my tax
(please print full name)
 return information indicated above for the purposes indicated above. This authorization remains in place (please check one)
 - as long as I engage Heard, McElroy & Vestal, LLP to complete my tax returns
 - for one year
 - until the date specified _____.

I do not consent to use of my tax return information. I understand I will no longer receive Heard, McElroy & Vestal, LLP newsletters, client alerts, and other information regarding the services provided by Heard, McElroy & Vestal, LLP.

Signature: _____ Date: _____

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