

Dear Client,

To provide you with the best service and value possible, Rushton, LLC continuously evaluates opportunities to streamline the preparation of your return. One such opportunity involves our use of an offshore data entry/verification service that enables us to complete your return more quickly and cost effectively. By signing and returning this form, you are electing to have us use this service to assist in the preparation of your return. If you would like the consent to be valid for a different period, please indicate so in the space provided below next to the signature line.

If you elect to have us use this service, we will disclose the information you provide us to SurePrep LLC for the sole purpose of preparing your tax return. SurePrep is a U.S. based service bureau and a recognized leader in the field of tax preparation automation. We have a long-standing relationship SurePrep and have evaluated their security procedures and are satisfied they adequately safeguard all information we disclose to them. We have also entered into a non-disclosure agreement with SurePrep which legally establishes their obligation to maintain the privacy of your information. Whether or not this service is used, we remain your tax preparer and take full responsibility for the accuracy of your return and the security of your personal information.

The IRS requires that the general disclosure below be included in any consent form of this type. We are not allowed to alter its text in any way. Nevertheless, much of it does not apply to the consent sought by this form as explained in the footnotes below the disclosure. If you have any questions regarding this form, please do not hesitate to call your Rushton Tax Professional at 770-287-7800.

Required Disclosure under Revenue Procedure 2013-19

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 those related to the preparation and filing of your tax return without your consent¹. If you consent to the disclosure of your tax return information, Federal law may not protect your tax return information from further use or distribution².

You are not required to complete this form. Because our ability to disclose your tax return information to another tax return preparer affects the tax return preparation service(s) that we provide to you and its (their) cost, we may decline to provide you with tax preparation services or change the terms (including the cost) of the tax return preparation services that we provide to you if you do not sign this form. 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 regulations 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.

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.

1 Signing this consent form will not result in the disclosure of your personal information to anyone for any reason other than the preparation and filing of your return.

2 Your tax return information is protected from further use or distribution by a legally enforceable non-disclosure agreement between us and SurePrep LLC.

Signature (Taxpayer)

Date Signed

Consent Valid Until

Signature (Spouse)

Date Signed

Consent Valid Until