TAXPAYER CONSENT FORM – AFFILIATE

You have asked us to prepare your income tax return and, as always, our goal is to provide you with the highest quality service. Our firm, PIPER & JOHN LIVERNOIS, d/b/a Padgett Business Services® (hereinafter referred to as "the Firm"), is a franchisee of SmallBizPros, Inc., also d/b/a Padgett Business Services® (hereinafter referred to as "the Affiliate"). We may need to consult with the Affiliate's staff, including their tax professionals, if we determine their assistance in the preparation of your tax return and/or their provision of auxiliary services in connection with such preparation is warranted. This includes assistance with any issue regarding your tax return after it has been filed. You will not be charged additional fees for our use of the Affiliate's services. The following two paragraphs are required by law to be included on this consent form:

> 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 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.
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> 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 that we provide to you and its cost, we may decline to provide you with tax return 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.

The duration of your consent granted by this form shall be 5 years unless you indicate otherwise.

We fully support the taxpayer protection afforded by this law and are committed to complying with the IRS regulations that implement it. However, under this law, the mere mention of your name to the Affiliate means that we have disclosed some of your tax information. By signing this form, you will permit us to continue to utilize the valuable services available from the Affiliate while remaining in full compliance with this law.

If you agree to allow us to disclose your tax return information to the Affiliate for the purposes described herein, please check the box below and complete the remainder of the form. You may request a more limited disclosure of your tax return information as directed by you.

☐ I authorize the Firm to disclose to the Affiliate any of my tax return information for the year _____ including my Social Security Number or Employer Identification Number and this completed consent form or verification that this consent form was completed, to allow the Affiliate to assist in the preparation of my tax return and/or provide auxiliary services in connection with such preparation as described herein.

Taxpayer(s) name(s): _____

Taxpayer's representative (if applicable):_____Title: _____

Signature:_____Date: _____

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.

INTERNAL USE ONLY:			