

**PRIVACY, DISCLOSURE, & CONSENT POLICY**  
**FOR TAX, PLANNING, ACCOUNTING, AND REPRESENTATION SERVICES**

2023 Tax Filing Season (January 2024)

Taxpayer: \_\_\_\_\_

Client Ref #: \_\_\_\_\_

Joint

Taxpayer: \_\_\_\_\_

Date: \_\_\_\_\_

Dear Valued Client:

Beard & Associates, LLC, aka **Your Tax Pro**, (B&A) values your business, confidence, and trust in our services. Your privacy is important to us. Please read this Privacy Statement describing the privacy practices of our Firm as required by Section 6103 of the Internal Revenue Code.

**Privacy Policy:**

**Our Privacy Commitment:** B&A does not disclose or share your **Personal Identifiable Information (PII)** with anyone or other entity unless required to do so by law, or without your written permission as required by Section 6103 the Internal Revenue Code (IRC). **(A)** By signing this Privacy Policy, you consent to our using your PII and financial information **(1)** in our software, **(2)** in our working with our software company, **(3)** in communicating with any taxing authority for the completion and electronic filing of your tax return(s). **(B)** We restrict access to your PII to our employees who need such information to provide products or services to you (see *B&A Services Defined*). **(C)** We maintain physical, electronic, and procedural safeguards policy, called a Written Information Security Policy (WISP), which complies with federal regulations to guard your personal information. This is our privacy policy. We encourage you to read this document and contact us if you have any questions.

**Definition of PII:** PII includes: **(A)** taxpayer information held inside tax prep software, **(B)** driver's license, Social Security number, date of birth, **(C)** current / previous employment history, **(D)** previous tax returns, financial information including but not exclusively bank statements, credit card statements, and credit card numbers. **(E)** e-mail addresses.

PII **does not include** information that is obtained from publicly available sources such as a mailing address or phone directory listing; or from federal, state, or local government records lawfully made available to the general public.

**Disclosure of PII:** Because B&A does not disclose your PII to anyone as required by Sec. 6103 of the IRC **(A)** We will not give out copies of your tax return to anyone but you with the following exceptions: **(1)** Internal Revenue Service, **(2)** State and **(3)** local income tax authorities, and **(4)** the Courts as required by law. **(B)** If you need B&A to disclose your PII or your tax return to another entity, permission to disclose must be given in writing. Permission can be given by e-mail, fax, or through our client portal.

**Return Preparation:** **(A)** In order to prepare and electronically file your tax return, you consent for us to use your PII to do so. **(1)** We use Drake Tax Software, Gruntworx, Drake Portal, Drake Electronic Filing Software, and other Drake services. **(2)** We also use EPS Financial and Pathward, N.A. for any financial services we offer as part of our electronic filing services. **(3)** We will use Drake services to electronically transmit your tax return

Initial: Taxpayer \_\_\_\_\_ Joint Taxpayer \_\_\_\_\_

to IRS, State, and local tax authorities through our tax preparation software. **(4)** These organizations are bound by the same Federal law prohibiting disclosure of your tax return information without your consent. **(B)** Our policy applies to this year's returns and all prior tax returns we may have prepared for you, are preparing this tax season, or have in our possession. **(C)** However, if you have asked us to prepare your individual tax returns which require us to obtain information from a third party, you consent to our use of your PII to obtain the required information. At the same time, certain aspects of individual tax returns may affect your business tax return(s) and vice-versa.

**Disclosure Consent Policy:**

**Your consent to disclose as evidenced by your signature on this document:**

- (a) We may contact another tax professional, such as an attorney or other enrolled tax return preparer (Enrolled Agent, EA), for the purpose of performing services that assist us in the preparation of your tax return(s). Such individuals are also covered by Federal law prohibiting disclosure of your tax return information without further written consent by you.
- (b) We may prepare the individual tax returns of those individuals identified as part of your business without causing a conflict of interest on the part of this organization or its preparers.
- (c) We will ask each individual involved in your business to sign a Conflict-of-Interest Waiver.

**Other Provisions:**

- (1) **May we contact you during the year?** **(a)** We also ask that we be able to contact you during the year with newsletters and other announcements which might affect your tax return in the present and future years. **(b)** We also ask for permission to contact you about such other products we come across which we feel might be of benefit to you or your immediate family. By default, we specify that this consent is valid for two (2) years.
- (2) **Improper Usage Notification:** If you believe that 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).

**You are not required to complete this form:** **(A)** If you do not sign this form, we may decline to provide you with service or change the terms of service that we provide to you. If you agree to the disclosure of your information or our ability to prepare involved individual returns, your consent is valid for the length of time you specify. **(B)** By default, we specify that the consent is valid for one (1) year (January 1<sup>st</sup> through December 31<sup>st</sup>, of the year evidenced by the signature date below and previous years as evidenced by the signature date on the appropriately signed service agreement.

**Duration:** This agreement letter covers the tax filing season beginning on January 1<sup>st</sup> of the year you sign this agreement and **(A)** the Privacy, Disclosure and Consent expires or ends on the date your tax material is, by policy, removed from our system; and **(B)** Consent to share, except as required by law, ends when your return is properly filed and accepted by the Internal Revenue Service. It includes any and all information we have on hand for previous tax years in which we prepared your returns.

**Copy of agreement:** **(A)** This page with the previous and succeeding pages are the entire agreement between us. Certain common practices in the trade also apply by implication. **(B)** By signing this agreement, each acknowledges receipt of a copy of this agreement. **(C)** Individuals signing on behalf of any stated business entity represent they have authority to bind the entity and further individually guarantee payment for fees and costs.

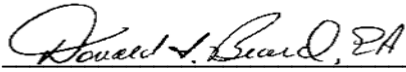
Initial: Taxpayer \_\_\_\_\_ Joint Taxpayer \_\_\_\_\_

This Privacy, Disclosure, & Consent Policy contains three (3) pages and is not complete or legal unless all previous pages have been initialed and this signature page is signed and attached to this document.

Signing for:

Signing for:

Beard & Associates, LLC/Your Tax Pro



Donald I. Beard, EA - Managing Partner

\_\_\_\_\_  
Taxpayer

\_\_\_\_\_  
Joint Taxpayer

**B&A Services Defined:**

**Tax Services:** The services B&A makes available to individual & business tax clients include preparation of business and individual federal, state, local income tax, and amended tax returns; and preparation of material prior to entry on to tax forms; certain material to be entered on to 1040 business forms, amended tax returns, and correspondence and IRS Correspondence or office audits.

**Tax Planning:** These services B&A provides to business entities and individuals a way to review current and future potential tax implications of any financial decision that our clients make. This includes reviewing the withholdings on a W-4, withdrawing from retirement accounts, converting retirement accounts from standard to Roth (IRA and 401k).

**Accounting Services:** These services B&A provide to business entities and individuals to assist in keeping business and certain personal records in the format required by the federal, state, and local taxing agencies.

**Representation:** Representation is a group of services we offer to both businesses and individuals who have tax and audit issues with the IRS, states, or local taxing authorities and involve the retaining of an Enrolled Agent, who is trained to work with the IRS on behalf of a client, to resolve the prevailing issues.

\*\*\*\*\* END OF PRIVACY POLICY \*\*\*\*\*

Please keep all three (3) pages of the Privacy Policy together

Rev 20231214-jc

