



**SHEER AND COMPANY**

**Consent to Disclose Form**

IRS regulations and a related revenue procedure governing compliance with Internal Revenue Code Section ("IRC §") 7216, *Disclosure or Use of Tax Information by Preparers of Returns*, took effect January 1, 2009. IRC §7216 is intended to prevent us from improperly using your tax return information or disclosing it to third parties. These important rules and regulations may affect the way in which we currently serve you as we seek to keep you informed of pertinent financial and regulatory developments throughout the year.

Generally, we are seeking your permission to use your name as a current Sheer and Company client and/or reference and to share your contact information with Sheer and Company's mail and email delivery providers so that you may receive Sheer and Company newsletters, bulletins, and client satisfaction surveys as appropriate. Details are listed in item number one below.

Please note that under no circumstance do we provide personal information to non-Sheer and Company companies for the purpose of soliciting any third-party product or service. In fact, we do not disclose any information except in the limited situations described below.

Federal law requires this consent form be provided to you. Unless otherwise authorized by law, we cannot, without your consent, disclose to third parties or use your tax return information 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.

By signing this engagement letter, you are agreeing to the terms on this Consent to Disclose Form. You have the right to opt out of any specific use or disclosure by striking it from the list (a) through (e) in item number one below.

1. Intended Purpose for Which Consent is Furnished: To use Taxpayer's name and basic contact information for marketing purposes, including the following specific uses and disclosures :

- (a) to be listed in proposals for new work as a representative client of Sheer and Company,
- (b) to be held out as a client of Sheer and Company to the general public, including prospective and targeted clients,
- (c) to be held out as a reference for existing, prospective, or targeted clients of Sheer and Company,
- (d) to be contacted to provide marketing testimonials that may be published on our Web site or promotional publications, or outside trade publications or newspapers, and if so agreed, to the actual publication of such,
- (e) To disclose basic contact information to specific third-party mail and email delivery providers for the distribution of Firm newsletters, tax alerts or bulletins and client satisfaction surveys. All Sheer and Company mail lists are subject to and protected by strict confidentiality agreements with third-party vendors.
- (f) Specific Recipients of Disclosed Information: Third-party mail and email distribution providers, and the general public, specifically clients and prospective clients of Sheer and Company
- (g) Specific Tax Return Information Authorized to be disclosed or Used: This consent covers your name, basic contact information, and general industry information to be used in the manner described above. The context in which your information is disclosed or used may create an inference as to the general size or structure of your business. However, no specific financial information will be disclosed unless this information is already available to the general public or you otherwise authorize.
- (h) Duration of Consent: This consent is valid until revoked, unless its expiration is listed here:

The requested tax return information will not be disclosed or used by Sheer and Company for any purpose other than that stated above unless otherwise permitted under 26 C.F.R. §301.7216-2.

FOR INFORMATION PURPOSES ONLY. NO SIGNATURE REQUIRED.