GARDNER TAX & BOOKKEEPING, INC.
1001 E. 1st Street, Beaumont, CA 92223 | (909) 446-7051 | www.GardnerEA.com

Policy on the Release of Jointly Filed Tax Returns to Separated or Divorced Spouses

Effective Date: 04/10/2025

1. Purpose

This policy outlines the procedures and legal limitations concerning the release of jointly filed federal and state income tax returns to individuals who are separated or divorced. **Gardner Tax & Bookkeeping, Inc. ("the Firm")** is committed to protecting taxpayer confidentiality in full compliance with applicable federal and state law, including Internal Revenue Code (IRC) §§ 7216 and 6103.

2. Firm Policy

To protect client confidentiality and comply with federal law, the Firm will **not release a copy of any jointly filed tax return to a separated or divorced spouse without the written, voluntary consent of both spouses**, unless compelled by a lawful order.

3. Confidentiality Requirement

Pursuant to **IRC § 7216(a)**, tax return preparers are prohibited from disclosing or using any taxpayer information provided for, or in connection with, the preparation of a tax return for any purpose other than to prepare or assist in preparing that return. Unauthorized disclosure is a federal offense subject to criminal penalties, including fines and/or imprisonment.

4. Permissible Disclosures

Certain disclosures are expressly permitted under federal law and do not constitute violations of IRC § 7216. These include:

- Disclosures authorized by other provisions of the Internal Revenue Code or Treasury Regulations
- Disclosures made to officers or employees of the Internal Revenue Service in the course of their official duties
- Disclosures required pursuant to a valid court order, administrative summons or subpoena, or a lawful request from a governmental or regulatory body such as the United States Congress, a professional licensing board, or the Public Company Accounting Oversight Board (PCAOB)

5. Disclosures Involving Former Spouses

In certain administrative proceedings, especially those involving the IRS, return information may be disclosed under limited conditions:

- In cases of **innocent spouse relief (IRC § 6015)**, the IRS may disclose information relevant to the proceeding to the non-requesting spouse, excluding personally identifiable information such as home address, telephone number, and place of employment, unless necessary for tax administration
- Economic information gathered to determine a spouse's potential liability may be made available to the other spouse upon written request
- Return information may be shared when it is directly relevant to resolving a transactional issue involving the former spouse, such as verifying a deduction or allocating income

6. Authorization Procedure

Requests for the release of a jointly filed return must include written consent containing:

- The full names and signatures of both spouses
- The specific tax year(s) for which the return is requested
- An explicit statement authorizing the Firm to release the return to the requesting spouse

Consent may be provided using an IRS-compliant format (e.g., a **§ 7216(b)(1) consent form**) or the Firm's designated release form, below. All submissions are subject to verification before disclosure is made.

7. Requests Without Consent

If consent is not received from both parties:

- The Firm will decline the request and notify the requesting party that joint authorization is required
- If compelled by court order or legal directive, the Firm will comply with the directive but will release only the specific information authorized. Personally identifiable information not included in the order will be withheld or redacted in accordance with this policy

8. Contact Information

For questions or to submit consent documentation, please contact:

Gardner Tax & Bookkeeping, Inc.
1001 E. 1st Street, Beaumont, CA 92223
Phone: (909) 446-7051
Email: Info@GardnerEA.com

9. Policy Maintenance

This policy is effective as of the date indicated above and will be reviewed periodically to ensure continued compliance with applicable laws, IRS regulations, and professional standards of practice.

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CONSENT TO RELEASE JOINT TAX RETURN

Required whenever a jointly filed return is released to one spouse only

This form authorizes the Firm to release a copy of a jointly filed tax return to one of the spouses listed below. In compliance with **Internal Revenue Code § 7216** and related Treasury Regulations, written and signed consent from both spouses is required before any disclosure can be made.

1. Requesting Spouse (Recipient of the Return)

Full Legal Name: ______________________________________

Current Mailing Address: ______________________________________

Phone Number: ____________________________

Email Address: ____________________________

2. Non-Requesting Spouse (Co-Filer)

Full Legal Name: ______________________________________

Phone Number (optional): ____________________________

3. Tax Year(s) Requested

Please specify the tax year(s) for which the return is to be released:

☐ 2021 ☐ 2022 ☐ 2023 ☐ 2024 ☐ Other: _______________

4. Method of Delivery

☐ Email (encrypted PDF) to the Requesting Spouse's email address listed above — no charge

☐ Mail to the Requesting Spouse's mailing address listed above — $25 processing and postage fee applies

☐ In-person pickup by: ______________________________ — no charge

5. Consent Statement

By signing below, the undersigned spouses authorize the Firm to release the requested jointly filed tax return(s) to the spouse identified above. This consent is given voluntarily and with the understanding that this information is protected under federal law. Both signatories affirm that they are the individuals named on the tax return(s) and are legally authorized to grant this consent.

6. Signatures

Signature of Requesting Spouse

Signature: ____________________________

Date: ___________________

Printed Name: ____________________________

Signature of Non-Requesting Spouse

Signature: ____________________________

Date: ___________________

Printed Name: ____________________________

For Office Use Only

☐ ID Verified for Both Spouses

☐ Consent Form Reviewed

☐ Return(s) Released by: _________________________ Date: ____________

☐ $25 Mail Fee Collected ☐ N/A