

CONSENT TO USE OF TAX RETURN INFORMATION

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot use, without your consent, your tax return information for purposes other than the preparation and filing of your tax return. For example, without your specific consent, the IRS regulations preclude us from even discussing any tax saving ideas with you.

You are not required to complete this form. If we obtain your signature on this form by conditioning our services on your consent, your consent will not be valid. 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.

Taxpayer hereby consents to the use by Sikich LLP of all information contained in the taxpayer's federal income tax returns for the purpose of contacting the taxpayer, in person, by mail, telephone, e-mail or other electronic transmission, for the following reasons.

(Please check all boxes for which the consent applies.)

- Distributing newsletters, client alerts, event invitations, firm news and other information
- Providing information to you regarding additional services that might be appropriate, including tax planning, estate planning, accounting, or other personal or business consulting

The tax information may not be disclosed or used by Sikich LLP for any purpose other than that permitted by this consent document.

Consent to use: Please check the appropriate box to give or deny Sikich consent to use your tax return information for the purposes given above.

- I consent** to the use of my tax return information. This authorization remains in place (check one)
 - as long as I engage Sikich LLP to complete my tax returns
 - for one year
 - until the date specified _____.
- I do not consent** to the use of my tax return information. I understand I will no longer receive non-tax related newsletters, client alerts, and other information regarding the services provided by Sikich LLP.

Taxpayer Name (please print) _____

Taxpayer Signature _____ Date: _____

Taxpayer Name (please print) _____

Taxpayer 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 by email at complaints@tigta.treas.gov.