

# Section 7216 Consent-Drafting Worksheet

Establish the basis for access before sharing return information.

This is an intake worksheet for the responsible US preparer and counsel. It is not an executable taxpayer consent and must not be signed as one. Complete sensitive fields only in the approved client workspace.

## Facts to gather

| Field                | What the reviewer needs                                                                         |
|----------------------|-------------------------------------------------------------------------------------------------|
| Parties              | Disclosing preparer; taxpayer; overseas recipient and location.                                 |
| Purpose and data     | What return information is needed, for which task, and who will access it.                      |
| Timing               | When disclosure starts, proposed duration and the intended use.                                 |
| Processing route     | Systems, access roles, storage, subcontractors and onward disclosure.                           |
| Applicable authority | Determine whether an exception applies or a specific consent is required.                       |
| Consent formalities  | Correct statements, format, signature method and timing for the actual taxpayer and disclosure. |
| Evidence             | Approved consent version, signature record, reviewer and retention instructions.                |

## Stop before access if the basis is unclear

An NDA or a general engagement letter does not itself establish that a valid Section 7216 consent exists. The responsible professional must apply the governing requirements to the actual facts, including overseas disclosures and identifier safeguards.

## Authority for professional review

IRS Section 7216 information center

The IRS page links Treasury Regulations and Rev. Proc. 2013-14 and 2013-19. Checked 20 October 2026. The checklist above is an intake framework, not a quotation or legal conclusion.

Reviewer: \_\_\_\_\_ Decision/date: \_\_\_\_\_