PERMISSION TO DISCLOSE TAX RETURN INFORMATION FROM EIDE BAILLY LLP TO A THIRD PARTY

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

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. If you agree to the disclosure of your tax return information, your consent is valid for the amount of time that you specify. If you do not specify the duration of your consent, your consent will be valid as indicated below.

You are requesting the disclosure of your tax return information (a copy of your tax return) to _____________________________ for the purpose of __________________________________________.

Pursuant to Internal Revenue Code §7216 and the Regulations there under we request that you provide this information and sign and date your consent to this disclosure below.

This consent authorizes the disclosure of your complete income tax return and all information contained therein to the third party identified above. You may request that we provide the named third party with limited information from your tax return. If you wish to request that we limit disclosure of your income tax return information please write the limitations requested ____________________________.

I (We) authorize Eide Bailly LLP to disclose my (our) tax return information for the period(s) ended _____________ in whole (or if requested by me (us) or the third party, in part) to ______________________________ for the purpose identified above. I (We) acknowledge that IRS Regulations authorize this disclosure for a period of one year unless I (we) provide for a different period of time. Recognizing that fact, and because we wish to have the above disclosure take place without having to execute a new consent for each new period, I (we) authorize you to continue to provide the requested information to the specified third party until I (we) notify you in writing to discontinue.

_____________________________________ ______________________________
Print Name                            Print Name
_____________________________________ ______________________________
Signature      Signature
_____________________________________ ______________________________
Date       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, or by email at complaints@tigta.treas.gov.

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