ROBERT HALL & ASSOCIATES
TAX CONSULTANTS
300 West Glenoaks Boulevard, Suite 200
Glendale, CA 91202
Phone: 818.242.4888
Fax: 818.242.1060

CLIENT CONSENT TO DISCLOSURE AND USE OF TAX RETURN INFORMATION

Pursuant to I.R.C. § 7216 | Treas. Reg. § 301.7216-3 | Rev. Proc. 2013-14

1. Parties to This Consent

Tax Return Preparer: Robert Hall & Associates ("RHA"), LLC
Name of Taxpayer(s): _____
Tax Year(s): 2025

2. Consent to Disclose - Internal RHA Use

Federal law requires this consent form be provided to you. Unless authorized by law, we cannot disclose your tax return information to third parties for purposes other than those related to the preparation and filing of your tax return without your consent. 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. Because our ability to disclose your tax return information to a third party service provider, such as XACT Inc., or another tax return preparer affects the tax return preparation service(s) that we provide to you and its (their) cost, we may decline to provide you with tax return preparation services or change the terms (including the cost) of the tax return preparation services that we provide to you if you do not sign this form. 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 is valid for one year from the date of signature. Accordingly, you authorize RHA to use your tax return information internally for the preparation of your tax return(s), tax advisory services, and related financial services provided on your behalf.

3. Consent to Disclose - XACT Inc., Foreign Tax Preparer

Federal law requires your consent because RHA, a U.S.-based tax return preparer, will share your protected tax return information with XACT Inc., a tax return preparer located outside the United States. This consent to disclose may result in your tax return information being disclosed to a tax return preparer located outside the United States, including your personally identifiable information such as your Social Security Number ("SSN"). Both the tax return preparer in the United States that will disclose your SSN and the tax return preparer located outside the United States that will receive your SSN maintain an adequate data protection safeguard as required by the regulations under 26 U.S.C. §7216 to protect privacy and prevent unauthorized access of tax return information. If you consent to the disclosure of your tax return information, federal agencies may not be able to enforce United States laws that protect the privacy of your tax return

information against a tax return preparer located outside of the United States to whom the information is disclosed.

The purpose, authorized use, specific recipient, and information to be disclosed are as follows:

1. Purpose: To enable XACT Inc., to assist in the preparation of your U.S. federal and/or state income tax return(s) and perform related ancillary tax advisory and financial services.
2. Recipient: XACT Inc., and/or its successors, a third-party tax preparation provider located outside the United States.
3. Authorized Use: Preparation of your tax return(s), data entry, quality review, and performance of services directly related to the preparation and filing of your return.
4. Information Disclosed: Your complete tax return(s) and all information contained therein, including personally identifiable information such as your name, address, and Social Security Number (SSN). You retain the right to request a more limited disclosure.

4. Disclosure of SSN to Foreign Tax Preparer

Disclosure of your SSN to a foreign preparer is generally not permitted, even with consent, unless the foreign preparer maintains an adequate data protection safeguard under Treas. Reg. § 301.7216-3T(b)(4)(ii) (the exception to the general rule requiring SSN masking) and Rev. Proc. 2013-14 (providing the controlling guidance on the requirements for an "adequate data protection safeguard"). XACT Inc., has confirmed to RHA that its security protocols conform to U.S. Treasury regulations for disclosure of SSN's.

5. Important Notices

Your consent is knowing and voluntary. 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.

DATE_____ TAXPAYER_____

SPOUSE_____

PLEASE READ CAREFULLY, SIGN, AND RETURN