

Consent to Disclose Tax Compliance Check

1. Taxpayer Information

First name	Middle initial	Last name	Suffix	Social Security Number (SSN)
Street address				
City		State	ZIP code	Online code (if applicable)

2. Appointee

Federal agency name	Assigned agency code		
Street address			
City	State	ZIP code	Contact telephone number

Authorization

I authorize the IRS to disclose a Tax Compliance Report containing confidential tax return information to the designated federal appointee above. The Tax Compliance Report will disclose whether or not I am compliant with my United States federal tax obligations and provide applicable supporting details from the tax account associated with my SSN limited to:

- Individual income tax filing obligations (*Tax Form Number 1040*), whether the return was filed timely or late (*with regard to valid extensions*), for the four (4) most recent tax periods; and when there is no return on file and filing was required, for up to the six (6) most recent tax periods.
- Business taxes for which I am personally liable. As a sole-proprietor I may be liable for filing employment and/or excise tax returns for my business (*See instructions*). If applicable, the report will identify the type of unfiled business tax return(s) and tax period(s), if a return is required based on my business' reporting requirements.
- Unpaid assessed tax liabilities (*i.e. tax debts*) for any tax period for which the collection statute of limitations has not expired. (*This is generally (10) years from the date of assessment unless extended*). If all taxes are paid the report will state that no taxes are due. For unpaid taxes as of the date of the report, the tax period; the amount owed (*total balance due including tax, penalties and interest*); primary reason for the assessment; the existence of a tax lien, if applicable, and the current status of the account (*e.g. installment agreement, appeal or claim pending, etc.*) will be listed.
- Whether federal taxes were paid late for the four (4) most recent tax years. If applicable, the report will identify the type of tax and tax period(s) with payments made after the due date of the return.
- Whether a fraudulent failure to file or civil tax fraud penalty was assessed in the last five (5) years. If applicable, the report will identify the tax period, date, and amount of the penalty(ies) assessed, even if fully paid by the date of the report.

The IRS will not release copies of my tax return, a transcript of my account nor information concerning my income, dependents or filing status, to the appointee pursuant to this authorization.

I certify that I have the authority to execute this consent. Under penalties of perjury, I declare that I have authority to execute this consent and the information provided is to the best of my knowledge and belief, true, correct, and complete.

Signature of Taxpayer (The signature and date must be handwritten and the consent must be received by the IRS within 120-days of the date it was signed.)

Signature	Date
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Taxpayer Notification

Internal Revenue Code, Section 6103(c), limits disclosure and use of return information provided pursuant to your consent and holds the recipient subject to penalties, brought by private right of action, for any unauthorized access, other use, or redisclosure without your express permission or request.

Designated Appointee Official Notification

Internal Revenue Code, Section 6103(c), limits disclosure and use of return information received pursuant to the taxpayer's consent and holds the recipient subject to penalties for any unauthorized access, other use, or redisclosure without the taxpayer's express permission or request.

Instructions for Form 14767, Consent to Disclose Tax Compliance Check

Purpose of Form

The purpose of the tax compliance report is to provide the appointee federal tax information necessary for use in conducting a background investigation or determining one or more of the following:

- Suitability for government employment or appointment,
- Eligibility for access to federally controlled facilities and information systems,
- Authorization to be issued a federal credential or receive sensitive government information,
- Access to classified information,
- Contractor or federal employee fitness,
- Monitoring tax compliance, if required as a condition of employment, or
- Other purposes authorized by Federal law

The purpose of this form is to authorize the Internal Revenue Service (IRS) to prepare a tax compliance report that discloses confidential tax information to a third-party appointee. The appointee is the federal agency identified on the form which may be your current or prospective employing or contracting agency or a federal investigative service provider agency for example, the Defense Counterintelligence and Security Agency (DCSA) which conducts background investigations for Federal agencies. This form may also be used to request a tax compliance report for other authorized uses. Without a valid consent, the IRS is prohibited by law from disclosing any of this information to third parties. Pursuant to this consent, only your tax compliance report and limited details from your tax account will be disclosed.

Authorized Disclosures

If you timely filed and paid your taxes, the report will state that you are compliant with your tax obligations. The report will only address facts of filing and your compliance status on all authorized tax periods. If you have a delinquent Federal tax liability (*i.e. unpaid tax debt*), we will only disclose limited information sufficient to explain the specific delinquency.

If there are overdue filings or payments the report will state that you are non-compliant or identify the compliance issue if there are extenuating circumstances (*e.g. litigation, combat zone, installment agreement*) and provide an explanation along with the current status of your account. For example, if you owe taxes for 2018 and are repaying through an approved installment agreement, we will report the amount owed and the fact that you have a current installment agreement.

We will report an assessment of a civil tax fraud penalty or fraudulent failure to file penalties whether paid or unpaid. These penalties relate to the non-filing or non-payment of income, excise and employment tax returns (*for example the trust fund recovery penalty; frivolous filing penalty; willful failure to pay, evade or defeat the stamp tax; sanctions awarded by the Tax Court*). Generally, these penalties are assessed in addition to any income tax liability under your Social Security Number (SSN).

Your authorized appointee will use your tax records for purposes allowed by federal law which may include redisclosure to others during the maintenance and processing of your suitability or eligibility determination. Contact your appointee to obtain additional information about routine uses of your tax compliance report.

Business Information

Do you own a business? If you own a business as a sole proprietor, we will research and report any delinquent excise or employment tax liabilities associated with your business. You would report the income and expenses of your business on Schedules C or F attached to your individual income tax return. This only applies if you have employees or are subject to excise taxes for which you are personally responsible for paying even though these taxes are assessed using the business's Employer Identification Number (EIN). The employment or excise tax returns are not reported on your individual income tax return but are filed separately with the IRS (*for example, Form 940, 941, 720*). If you do not have employees or are not required to pay these taxes, you would not file any of these business returns.

Taxpayer Information

Enter your name, Social Security Number (SSN) and address in the spaces provided. If you used the IRS online tax check service, enter the Online Code you received when you were unable to verify your identity. Leave the Online Code blank if you did not use the IRS online tax check service.

Authorized Appointee

The Federal agency that will receive your confidential tax information should have provided the information for this section. They will identify the name of the agency, assigned agency code, the agency's mailing address and contact telephone number. If they did not provide this information, ask them to add it before you sign. Do not sign this consent if this information is blank.

Signature of Taxpayer

You must sign and date the consent in order for the IRS to disclose your tax information to the Federal agency appointee named on the consent. The signature and date must be handwritten. When signing the document, you are authorizing the release of specific tax information from IRS records.

Privacy Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. This form authorizes the IRS to disclose your confidential tax information to the federal agency you appoint. This form is provided for your convenience and its use is voluntary. The information is used by the IRS to determine what confidential tax information your appointee can receive. Internal Revenue Code section 6103(c) and its regulations require you to provide this information if you want to designate an appointee to inspect and/or receive your confidential tax information. Under section 6109, you must disclose your identification number. If you do not provide all the information requested on this form, we may not be able to honor the authorization. Providing false or fraudulent information may subject you to penalties.

Routine uses of this information include disclosure to the Department of Justice for civil or criminal litigation and to other federal agencies, as provided by law. We may disclose this information to cities, states, the District of Columbia, and U.S. commonwealths and possessions to administer their laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. We may disclose this information to persons for purposes of collecting debts through salary and administrative offsets and to the news media as described in IRS Policy Statement 11-94. We may also disclose this information to appropriate persons to assist in responding to compromises of information.