

Extension of the Effective Date of Rev. Proc. 2013-14

Revenue Procedure 2013-19

On December 26, 2012, the Treasury Department and the Internal Revenue Service released Revenue Procedure 2013-14, 2013-3 I.R.B. 283, which modified and superseded Rev. Proc. 2008-35, 2008-29 I.R.B. 132. Rev. Proc. 2013-14 provides updated guidance regarding consents to disclose or consents to use tax return information with respect to taxpayers filing a return in the Form 1040 series (e.g., Form 1040, Form 1040NR, Form 1040A, or Form 1040 EZ) under section 301.7216-3 of the Regulations on Procedure and Administration (26 CFR Part 301).

Section 9 of Rev. Proc. 2013-14 provides that “[a]ny consent obtained on or after January 14, 2013 must contain the mandatory language provided in section 5.04 of this revenue procedure.” Prior to January 14, 2013, Rev. Proc. 2013-14 provides that consents to disclose or consents to use tax return information may contain either the mandatory language in section 4.04 of Rev. Proc. 2008-35 or the mandatory language in section 5.04 of Rev. Proc. 2013-14.

EXTENSION OF THE EFFECTIVE DATE OF REV. PROC. 2013-14

Any consent to disclose or consent to use tax return information that a tax return preparer obtains during calendar year 2013 with respect to a taxpayer filing a return in

the Form 1040 series may contain either the mandatory language in section 4.04 of Rev. Proc. 2008-35 or the mandatory language in section 5.04 of Rev. Proc. 2013-14. Any consent to disclose or consent to use tax return information obtained on or after January 1, 2014, must contain the mandatory language in Rev. Proc. 2013-14.

EFFECT ON OTHER DOCUMENTS

Revenue Procedure 2013-14 is modified.

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