
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.

The principal author of this revenue procedure is Emily M. Lesniak of the Office of the Associate Chief Counsel (Procedure and Administration). For further information regarding this revenue procedure, contact Mark Shurtliff at (202) 622-4910 (not a toll-free call).