

Sample Consent Form for Secure E-Mail Delivery of K-1

*Below is a sample letter to send to partners in PDF form, to be attached to a secure e-mail, for their consent to receive their K-1s (also in PDF form) by secure e-mail. Please contact **Marcum LLP** if you have any questions regarding the consent process.*

[Name of Partnership]

Consent to Electronic Delivery of Tax Form – Schedule K-1

Dear Partner:

The IRS issued Revenue Procedure 2012-17 (the “Revenue Procedure”) on February 13, 2012, which requires a partnership to receive affirmative consent from its partners in order to deliver Schedule K-1s (“K-1s”) electronically. This correspondence will provide you with a number of disclosures required under the Revenue Procedure. If after reading the below information you choose to have your K-1 delivered electronically, please return this consent form.

- 1) [Name of Partner]: _____
- 2) Consent to electronic delivery: Yes (check the box indicating your consent)

IMPORTANT DISCLOSURE INFORMATION

- 1) If you do not consent to electronic delivery, you will receive a paper K-1 in the mail, which will be delivered to the address that we currently have on file.
- 2) Your consent to electronic delivery will apply to all future K-1s unless consent is withdrawn by you (see point 4 below).
- 3) If for any reason you would like a paper copy of your K-1 after you have consented to electronic delivery, you may submit a request via e-mail to *[insert e-mail address of contact]* or send a written request to *[insert name and address of contact]*. Requesting a paper copy of your K-1 will not be treated as a withdrawal of consent.
- 4) If you would like to withdraw your consent to electronic delivery, you may submit a notice via e-mail to *[insert e-mail address of contact]* or send a written request to *[insert name, address and phone number of contact]*. Your consent is considered withdrawn on the date the Partnership receives your written request to withdraw consent. The Partnership will confirm the withdrawal and its effective date in writing. A withdrawal of consent does not apply to a K-1 that was e-mailed to you in accordance with the Revenue Procedure before the effective date of the withdrawal of consent.
- 5) The Partnership will cease providing statements to you electronically if you provide a notice to withdraw consent, if you cease to be a partner in the Partnership or if regulations change to prohibit the form of delivery.
- 6) If you need to update your contact information that we have on file, please e-mail the update to us.
- 7) We will notify you if there are any changes to the contact information of the Partnership.

- 8) You will need a computer, printer and Adobe Acrobat software to access, print and retain your K-1. *[The Partnership must describe the hardware and software required to access, print and retain the K-1. We have provided this elementary illustration.]*
- 9) Your K-1 may be required to be printed and attached to a federal, state or local income tax return.

Thank you for your continued support and timely response to this notification.

Sincerely yours,

[Partnership contact person]

NOTE TO PARTNERSHIP

THE PARTNERSHIP'S E-MAIL TRANSMITTAL INSTRUCTIONS TO THE CONSENT FORM MUST SPECIFICALLY INSTRUCT A PARTNER ON HOW TO OPEN THE CONSENT FORM (e.g., open the attached PDF file and print, etc.)

THIS SAMPLE LETTER IS PROVIDED FOR ILLUSTRATIVE PURPOSES ONLY. A PARTNERSHIP SHOULD CONSULT WITH ITS TAX ADVISOR BEFORE PROCEEDING WITH THE CONSENT PROCESS.