

## **7.23F—LICENSED PERSONNEL ELECTRONIC RECEIPT OF STATEMENTS CONSENT FORM**

To receive an electronic copy of the statement concerning the tax information for your health insurance coverage, please complete the following information:

Name: \_\_\_\_\_

E-mail address: \_\_\_\_\_

Phone Number: \_\_\_\_\_

Mailing Address:

\_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

(The phone number and mailing address shall only be used for the purpose of acquiring a replacement e-mail address to send a copy of the Statement of Return (Statement) in the event the District receives an “unable to deliver” notification when the District sends an electronic copy of the Statement to the provided e-mail address.)

### **Disclosures**

An individual who consents to receive an electronic copy of the Statement shall be deemed to be aware of, and agree to, the following disclosures:

1. I shall receive a paper copy of the Statement unless I consent to receive an electronic copy;
2. My consent to receive an electronic copy of the Statement shall be effective for all future Statements unless I withdraw my consent<sup>1</sup> or it is terminated in accordance with this agreement;
3. The District shall terminate the sending of electronic Statements upon the occurrence of any of the following:
  - Thirty (30) days<sup>2</sup> after the District receives a written request to withdraw consent;
  - There is a change in hardware or software that has a material impact on my ability to receive the electronic version of the Statement;
  - February 1 of the year following any of the following:
    - o Termination of my employment;
    - o My retirement from employment;
    - o My death;
4. I may request a paper copy of the Statement even though I have consented to receive an electronic copy of the Statement. The request for a paper copy must be in writing, either electronically or on paper, and shall be delivered to the \_\_\_\_\_.<sup>3</sup> A request to receive a paper copy shall not constitute a withdrawal of consent to receive an electronic copy of the Statement unless I affirmatively state that the request constitutes a withdrawal.<sup>4</sup>
5. I shall receive from the District through either mail or e-mail a confirmation of my withdrawal of consent and the date the withdrawal shall become effective;
6. A withdrawal of consent shall not apply to an electronic copy of the Statement that is sent prior to the effective date of the withdrawal;
7. I am responsible for making sure that the District has my current contact information. I may update any changes to my contact information by sending an amended copy of the Electronic Receipt of Statements Consent Form to the \_\_\_\_\_;<sup>3</sup>

8. The District shall contact me with any changes in the District's contact information;
9. The District shall furnish electronic copies of the Statement in the Portable Document Format (PDF);<sup>5</sup>
10. Arkansas or Federal law could require the printing of a copy of the Statement to attach to a Federal, State, or local tax return;
11. The e-mail containing the electronic copy of the Statement shall have the subject line of "Important Tax Return Document Available" in all capital letters.

I certify that I have read the disclosures and that I wish to affirmatively consent to receive my copy of the Statement in an electronic format.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Notes: <sup>1</sup> While you can have the consent be effective for only one Statement rather than for all future Statements, this language tracks the language in Policy 7.23 and is recommended because mailing paper copies of the Statement of Record could prove costly to districts. Since sending electronic copies is much cheaper and faster than paper copies, we have chosen to make the default position in both this Form and the associated policy be to extend to all future statements to lessen the costs to Districts. If you choose to have the consent be effective for only one Statement rather than for all future Statements, change the language to read "I understand that my consent shall only be effective until February 1 of the following year." If you change the language in this Form be sure to change the language in Policy 7.23 to match.

<sup>2</sup> The ACA allows you to change the implementation date of the withdrawal of consent from the policy's suggested 30 days to range from the day the withdrawal is received to sixty (60) days after it is received.

<sup>3</sup> Fill in this blank with the name, phone number, mailing address, and e-mail address of the district office in charge of handling the Statements; this information is required to be in the consent form signed by the employee.

<sup>4</sup> Alternatively, this sentence may be changed to allow that any request for a paper copy of the statement shall constitute a withdrawal of consent to receive an electronic copy; such a change would obligate the district to supply future copies to the employee on paper and is not recommended due to the increased costs to districts.

<sup>5</sup> The ACA does not require statements be provided as a PDF; however, the law does require that there is uniformity between all documents sent electronically to the employee. This means that the Electronic Receipt of Statement Consent Form, the statement, and any other documents related to the statement that are sent electronically by the District to the employee must be in the same format. Since documents provided by the IRS are traditionally PDFs, that is the suggested format.