

Disclosure and Waiver of Possible Conflict of Interest

Dear Client:

As a client of [ORGANIZATION], you are entitled to vigorous advocacy as outlined in your retainer agreement. However, your tax professional has a duty **not** to represent you if there is a possible conflict of interest that will adversely affect you. Specifically, under Circular 230 and potential State Law, a tax professional is required to refuse to represent a client if the representation involves a concurrent conflict of interest. A concurrent conflict of interest exists if:

- a) The tax professional's representation of you will be directly adverse to another client; or
- b) There is a significant risk that the tax professional's representation of you will be materially limited by their responsibilities to another client, a former client, or a third person, or by a personal interest of the tax professional.

If those conditions exist, the attorney can only represent the client if:

- a) The lawyer responsibly believes that the lawyer will be able to provide competent and diligent representation to each affected client.
- b) The representation is not prohibited by law.
- c) The representation does not involve the assertion of a claim by one client against another client represented by the lawyer in the same litigation or other proceeding before the tribunal; **and**
- d) Each affected client gives informed consent, confirmed in writing.

☐ In your case, the information you have provided us with leads us to believe that no conflict of interest currently exists. If, however, the circumstances of your case change or you provide us with new information which raises the possibility of a conflict, we will consult you immediately.

☐ In your case, we are concerned about possible conflicts of interest concerning [ORGANIZATION'S] relationship with _____. At this point in time, we do not believe this relationship will adversely impact our representation of you but do need your consent to this arrangement. If this situation changes, we will consult you immediately.

☐ In your case, we are concerned about possible conflicts of interest concerning [ORGANIZATION'S] relationship with _____. At this point in time, we will provide you with names of possible alternative tax professionals who will not work under this same conflict.

Execution of this document will serve as confirmation that the attorney has explained the nature of the conflict, if one exists, and your rights as a client and that you understand this information.

Client Signature _____

Date_____

Attorney Signature _____

Date_____