

Below is a **general client notification letter** commonly used when **selling or transferring a tax practice**. It is written to satisfy **Circular 230, confidentiality, and consent expectations**, while remaining client friendly. You can customize names, dates, and options.

Email or Letter Mailed

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Subject

Important Notice Regarding Our Tax Practice

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Dear Valued Client,

I am writing to inform you of an important upcoming change regarding our tax practice.

Effective [Effective Date], I will be transitioning my tax practice to [Buyer/Firm Name]. This change is part of a planned succession/transition and is intended to ensure continued high-quality service for our clients. [Buyer/Firm Name] is a [brief description—e.g., licensed CPA/EA firm with experience serving clients like you].

### **What this means for you**

- Your tax and accounting services may continue without interruption.
- [Buyer/Firm Name] will assume responsibility for providing future services to you, subject to your consent.
- Your existing records and tax information will be transferred only as permitted by law and professional standards.

### **Your Confidential Information**

Federal law and professional rules require your consent before your tax records or confidential information may be transferred to another tax professional. If you wish to continue receiving services from [Buyer/Firm Name], your records will be transferred securely and used solely for providing tax and related professional services.

If you prefer **not** to have your information transferred, you may notify us in writing by [Opt-Out Deadline], and we will make arrangements for the return or secure retention of your records, as applicable.

### **Your Options**

1. Take no action and continue services with [Buyer/Firm Name].
2. Notify us that you do not consent to the transfer of your records.
3. Request a copy of your records for your own files or to provide to another tax professional.

If you have any questions about this transition or wish to discuss your options, please contact me at [Phone] or [Email], or contact [Buyer/Firm Contact Information].

Thank you for the trust you have placed in me over the years. I am confident that [Buyer/Firm Name] will continue to serve you well.

Sincerely,

[Credentials, if applicable]

[Practice Name]

[Phone] | [Email]

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### **Notes for compliance (not part of the letter)**

- This language aligns with **IRC §7216, Treas. Reg. §301.7216, and Circular 230 confidentiality standards.**
- If you are **selling goodwill**, this notice is typically paired with either:
  - Negative-consent (opt-out) language **if structured carefully**, or
  - An **affirmative written consent** attachment (safest approach).