

Client name: _____

Client address: _____

Conflict of Interest Waiver

Please read the following carefully. This firm, _____, in accordance with Department of the Treasury Circular 230, has determined that its acceptance of your Representation/Resolution of _____ may constitute a conflict of interest under Sec. 10.29. A conflict of interest arises when the representation of one client may be directly adverse to another client. A conflict of interest also arises if there is a significant risk that the representation of a client will be materially limited by the practitioner's responsibilities to another client.

We believe we can both perform the above-described engagement and fulfill the duties owed to you in an objective, impartial and intellectually honest manner.

However, before we can continue the engagement, Circular 230 requires that we obtain your informed written consent. By giving your consent, you agree to waive any objection to any potential or actual conflict of interest arising from our acceptance or performance of the above-described engagement.

With this waiver, you agree to the following:

1. All information obtained from one spouse or ex-spouse regarding this engagement will be shared with the other spouse. We will routinely cc email to the other spouse.
2. All eligible resolutions will be considered, and those outcomes discussed with both parties.
3. If one spouse later decides to withdraw from this engagement, any conflict arising from continuing to represent the other spouse will continue to be waived, and information obtained from the withdrawing spouse may still be considered in the other spouse's engagement.

If you consent, please sign below. If you have any questions, feel free to contact us or to consult with legal counsel.

Thank you.

I hereby consent to the performance by _____ and its members of the above-described engagement and waive any conflict of interest that may arise out of that engagement.

Taxpayer _____ Date: _____