**NOTICE OF POTENTIAL CONFLICT OF INTEREST**

**ALL PARTIES ARE ADVISED THAT THEY HAVE THE RIGHT TO SEEK SEPARATE OR ADDITIONAL REPRESENTATION AND THAT SUCH ACTION IS RECOMMENDED.**

PRACTITIONER NAME

9000 Southside Blvd.

Suite 1900

Jacksonville, FL 32256

Thursday, November 18, 2021

Dear \_\_\_\_\_\_\_\_\_\_\_\_,

Our ongoing representation in regards to your tax matters may result in a conflict in the interests between you and your spouse. A conflict in interest is defined as competing issues between what is in your best interest and what is in your spouse’s best interest. Conflicts of Interests for Licensed Tax Professionals representing taxpayers before the IRS are governed by the Internal Revenue Code, Circular 230, §10.29 Conflicts of Interests.

**§ 10.29 Conflicting interests.**

(a) Except as provided by paragraph (b) of this section, a practitioner shall not represent a client before the Internal Revenue Service if the representation involves a conflict of interest. **A conflict of interest exists if —**

(1) The representation of one client will be directly adverse to another client; or

(2) There is a significant risk that the representation of one or more clients will be materially limited by the practitioner’s responsibilities to another client, a former client or a third person, or by a personal interest of the practitioner.

(b) Notwithstanding the existence of a conflict of interest under paragraph (a) of this section, the **practitioner may represent a client if** —

(1) The practitioner reasonably believes that the practitioner will be able to provide competent and diligent representation to each affected client;

(2) The representation is not prohibited by law; and

(3) Each affected client waives the conflict of interest and gives informed consent, confirmed in writing by each affected client, at the time the existence of the conflict of interest is known by the practitioner. The confirmation may be made within a reasonable period of time after the informed consent, but in **no event later than 30 days.**

(c) Copies of the written **consents must be retained by the practitioner for at least 36 months** from the date of the conclusion of the representation of the affected clients, and the written consents must be provided to any officer or employee of the Internal Revenue Service on request.

(d) *Effective/applicability date.* This section is applicable on September 26, 2007.

Both of these rules allow a client to waive the conflict of interest when the client is provided with written, informed knowledge of the conflict. The purpose of this letter is to provide you with the knowledge that the Conflict of Interest is present, and to receive your informed consent to continue working on the present issue(s) for you. If you do not agree to provide consent, we will not be able to continue representation in this matter.

Waiver of Conflict of Interest

At this point, Tax Defense Network cannot continue to represent either party unless both clients can agree on the future action to be taken. Please sign and date the statements below.

Statement 1. As per STATE BAR RULE and Internal Revenue Code, Circular 230, §10.29,

I , understand that a conflict of interest is present as a result of Tax Defense Network’s representation of myself and my spouse, and that I have the right to, as well as been advised to, seek separate representation.

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

Statement 2. I , understand that if I do not agree to the waiver of the conflict of interest, Tax Defense Network’s representation on this matter must cease. \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Issue 3. Please sign and date **One** of the following

1. I , wish to continue to have Tax Defense Network continue with their representation of me and my spouse in this matter.

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

1. I , recognize the conflict and am unable to resolve the issues with my spouse. I understand that Tax Defense Network cannot continue representation of me or my spouse.

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

I have fully read and understand the above statements. I have been informed of the right to separate counsel at any time. I wish to continue with the representation despite the potential conflict that may exist or arise.

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