

[Conflict of Interest Informed Consent]

[DATE]

[CLIENT]  
[CLIENT ADDRESS]

Re: [YEAR][TAX RETURN]

Dear [CLIENT]:

This letter discusses the possibility for conflict of interests that may arise when representing more than one client.

A conflict of interest exists if the representation of one client is directly averse to another client, or there is a significant risk that representation of one or more clients will be materially limited by our responsibilities to someone else.

In my opinion, there is no current conflict of interest. However, representing more than one client has the potential for a conflict of interest in the future.

If a conflict later arises and the conflict impairs our ability to provide competent and diligent representation to each client affected by the conflict, we will need to end the engagement. Otherwise, we can continue the engagement if each affected client waives the conflict of interest and gives written consent to proceed.

All communications when representing multiple clients will be confidential within the engagement but will not be confidential among the parties to the engagement.

By signing this agreement, you acknowledge the potential for a conflict of interest; and you consent to the potential conflict of interest knowing that there is no confidentiality among the multiple parties. This means there is no way to prevent our communications from being disclosed to any parties to the engagement.

Sincerely,

[ACCOUNTANT]  
[ACCOUNTING FIRM]

CONSENT TO CONCURRENT REPRESENTATION

I, [CLIENT], acknowledge that there are multiple parties to this engagement. I understand that there is no expectation of confidentiality among the parties and, therefore, no way to prevent disclosure to any party to the engagement. Furthermore, I understand that a potential conflict of interest may arise in the future and consent to proceeding with this engagement subject to the potential conflict.

[CLIENT][DATE]