

**JK Associates, LLC, Tax and Consulting Services**

9520 Berger Road, Suite 310

Columbia, MD 21046

410-884-0317

Client Name: \_\_\_\_\_

Client Address: \_\_\_\_\_

**Conflict of Interest Waiver**

Please read the following carefully. This firm, JK Associates LLC, in accordance with Department of the Treasury Circular 230, has determined that its acceptance of your 1040 Tax Preparation Engagement may constitute a conflict of interest under Sec. 10.29. A conflict of interest arises when the representation of one client will 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 are agreeing 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. Any and all information obtained from one spouse or ex-spouse regarding this tax return will be shared with the other spouse. We will routinely cc email to the other spouse.
2. All eligible filing statuses will be considered and 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.
4. If you file a joint return (MFJ): Both spouses must sign a joint return and independently deliver e-file authorizations to our firm. You understand that the IRS can hold each spouse independently liable for the full amount of a balance due. You further acknowledge and accept that filing a joint return precludes later amendments to married-filing-separate status and likely precludes innocent spouse relief.
5. If you file separate returns (MFS): The results/outcome of MFS returns will be shared with both spouses, and information obtained from one spouse will be considered when preparing either MFS return. However, a copy of the filed MFS return will not be provided to the other spouse without further written consent.
6. We will not file a return that is inaccurate or untrue, even if both spouses are willing. If one spouse does not agree with our preparation of the return, that spouse may withdraw from this 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 JK Associates, LLC and its members of the above-described engagement and waive any conflict of interest that may arise out of that engagement.

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