



Conflict of Interest Waiver

Disclosure of Potential Conflict of Interest

Please read the following carefully. This firm, Woodworth & Zarolnick Accountants, 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.

Privacy and Privilege

In compliance with the provisions of the Gramm-Leach-Bliley Act of 1999, you are hereby informed that the firm does not disclose any non-public personal information about current or former clients to anyone, except as instructed to do so by such client. The firm restricts access to non-public personal information to those professionals who may assist in the preparation of clients' tax returns or provide tax advisory and/or bookkeeping services. The firm maintains physical, electronic, and procedural safeguards to protect Client's non-public personal information.

The firm is generally not authorized to disclose tax return information for purposes other than the preparation and filing of the tax return; however, the firm may disclose tax return information to third parties with that client's consent to such disclosure. Once any information is disclosed to a third party, per that client's consent, the firm has no control over what that third party does with the information. If the third party uses or discloses the information for purposes other than the purpose for which that client authorized the disclosure, the firm is not responsible for the subsequent use or disclosure under federal tax law and the client may not be protected from that disclosure.

Please be informed that privilege, however limited, may be waived when communicating with the firm in the presence of third parties.

Thank you,
Rose Woodworth
President

Client Acknowledgement:

With this waiver, you agree to the following:

1. You have read and understand all information provided on both pages of this waiver.
2. All eligible filing statuses and claims of dependency of child(children) will be considered, and outcomes discussed with both parties. In preparing the tax returns, there may be situations in which one party will be benefited and the other will be negatively affected. If the firm becomes aware of such situations, the firm will disclose the consequences of such tax strategies to both spouses, and it will be up to both spouses to agree in writing as to how to proceed. If no agreement can be reached, the firm can no longer provide services to both parties and will have to disengage. At the time of such disengagement, all time spent on the engagement and expenses incurred by the firm will be billed accordingly, and payment is due upon receipt.
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 filing statuses and any necessary information needed for the completion of the other spouse's tax return (itemized vs. standard deduction taken, claim of dependency of child(ren), etc.) 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.
7. If you consent, please sign below. If you have any questions, feel free to contact us or to consult with legal counsel.

I hereby consent to the performance by Woodworth & Zarolnick Accountants and its members of the above-described engagement and waive any conflict of interest that may arise out of that engagement:

Signature

Printed Name

Address

Address

Date

