

# TAX CONTROVERSY REPRESENTATIVE CONFIDENTIALITY AGREEMENT

This Tax Controversy Representative Confidentiality Agreement (the "Agreement") is entered into and made effective as of \_\_\_\_\_, by and between:

**Client:** \_\_\_\_\_, residing at or having its principal place of business at \_\_\_\_\_, and

**Representative:** \_\_\_\_\_, residing at or having its principal place of business at \_\_\_\_\_.

## 1. PURPOSE OF REPRESENTATION

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The Client has retained or is considering retaining the Representative to provide representation, counsel, and assistance in connection with certain tax controversies, audits, inquiries, or proceedings before the Internal Revenue Service (IRS) and/or state or local taxing authorities, specifically regarding \_\_\_\_\_ (the "Tax Matter"). In connection with this representation, the Representative will have access to certain proprietary, non-public, and highly sensitive financial, personal, and business information.

## 2. DEFINITION OF CONFIDENTIAL INFORMATION

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For purposes of this Agreement, "Confidential Information" shall include, but is not limited to, any and all tax returns, financial statements, bank records, bookkeeping records, payroll records, transaction documents, correspondence with taxing authorities, legal strategies, work product, and any other financial, personal, or business information disclosed by the Client, or acquired by the Representative, during the course of the representation, whether disclosed orally, in writing, or in electronic format.

## 3. OBLIGATIONS OF THE REPRESENTATIVE

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The Representative agrees to:

- a. Maintain all Confidential Information in the strictest confidence and take all reasonable precautions to prevent unauthorized disclosure, publication, or dissemination.
- b. Use the Confidential Information solely for the purpose of representing and advising the Client in connection with the designated Tax Matter.
- c. Limit disclosure of the Confidential Information only to those employees, associates, or authorized subcontractors of the Representative who have a direct need to know such information for the purpose of the representation and who are bound by confidentiality obligations no less restrictive than those contained herein.
- d. Comply with all applicable federal, state, and local laws regarding the privacy of tax returns and taxpayer information, including but not limited to Internal Revenue Code Section 7216.

## 4. PERMITTED AND COMPELLED DISCLOSURES

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The Representative may disclose Confidential Information to taxing authorities only to the extent necessary to represent the Client's interests in the Tax Matter, or as explicitly authorized in writing by the Client. If the Representative is compelled by law, subpoena, or court order to disclose any Confidential Information, the Representative shall, to the extent legally permissible, provide the Client with prompt written notice of such requirement so that the Client may seek a protective order or other appropriate remedy.

## 5. RETURN OR DESTRUCTION OF MATERIALS

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Upon the written request of the Client, or upon termination of the representation, the Representative shall promptly return to the Client or destroy all original documents, copies, and electronic records containing or reflecting Confidential Information, provided that

the Representative may retain one copy of its work product and file materials to the extent required by professional standards, applicable law, or document retention policies, subject to the ongoing confidentiality obligations of this Agreement.

**6. TERM AND TERMINATION**

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The obligations of confidentiality under this Agreement shall survive the termination of the Representative's professional relationship with the Client and shall remain in effect for a period of \_\_\_\_\_ years from the date of termination, or until such time as the Confidential Information enters the public domain through no fault of the Representative.

**7. GOVERNING LAW AND SEVERABILITY**

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This Agreement shall be governed by and construed in accordance with the laws of the State of \_\_\_\_\_, without regard to its conflict of law principles. If any provision of this Agreement is held to be invalid or unenforceable, the remaining provisions shall remain in full force and effect.

IN WITNESS WHEREOF, the parties hereto have executed this Tax Controversy Representative Confidentiality Agreement as of the date first written above.

**CLIENT:**

**REPRESENTATIVE:**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Print Name

\_\_\_\_\_  
Title (if applicable)

\_\_\_\_\_  
Title (if applicable)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date