

## **New Client Onboarding Workflow**

1. Client information taken on Intake Form
2. Intake Form Circulated to Confirm We Want the Case
3. Consult Agreement Sent
4. Payment for Consult Received
5. Client Set-Up in Inventory case Tracking
6. Consult Scheduled
7. Does client want to hire us?
  - a. Yes – See #5
  - b. No, Close File
8. Retainer Agreement and POA sent to Client
9. Move the client into the Service Line Required

## NEW CLIENT INTAKE FORM

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

Telephone Number: \_\_\_\_\_

Email: \_\_\_\_\_

Who referred you to us? \_\_\_\_\_

Who is your tax preparer? \_\_\_\_\_

### **I need tax help with:**

Internal Revenue Service (IRS)

State (which one) \_\_\_\_\_

### **Define tax matter:**

Personal Income Tax

Corporate, Partnership or other entity

Trusts and Estates

Foreign

Cryptocurrency

Tax planning

Have you received any written communications from the taxing authority? Yes \_\_\_\_ / No \_\_\_\_

Please attach the most recent correspondence from the taxing agency. [Completion of the form or submission of correspondence does not establish an attorney/client relationship.]

If you owe money to the government, roughly how much is owed? \_\_\_\_\_

Via Email

June \_\_\_, 20\_\_

Client Names  
Client Address  
City, State and Zip

Re: Potential Conflict of Interest and Waiver

Dear Mr. CLIENT and Mrs. CLIENT

Your tax returns for the year(s) \_\_\_\_\_ are currently under examination by the Internal Revenue Service ("IRS"). Having reviewed your records and spoken with you we believe there is a chance that the IRS will make adjustments to your tax returns. These adjustments will create tax liabilities that, because you filed joint tax returns, you will both be responsible for joint and severally.

We spoke with you and explained that the adjustments look like they will be due to \_\_\_\_\_'s business, and therefore \_\_\_\_\_ has a potential innocent spouse defense to this liability. This creates a potential conflict of interest for us to continue representing both of you during this audit, and pursuant to our ethics rules, we have recommended to you that \_\_\_\_\_ seek independent representation in this matter.

**In signing this letter, you are acknowledging that we have recommended that \_\_\_\_\_ seek independent representation, that you have chosen not to seek independent representation, and you are waiving this conflict of interest and want us to continue representing both of you in this matter.**

Very truly yours,

\_\_\_\_\_  
(Rep's Name)

Acknowledged and Consented

\_\_\_\_\_  
Taxpayer Spouse 1

\_\_\_\_\_  
Taxpayer Spouse 2

May 31, 2019

**Via email: {CLIENT}**

Client Name  
Client Address  
City, State Zip

RE: Fee Agreement for Representation for the Limited Purpose

You have requested and \_\_\_\_\_ LLC (the "Firm") has agreed to represent you with regard to the following legal service(s) only:

To provide an analysis of your current tax situation and provide recommendations on the various options available to you (the "Matter")

The scope of the Firm's representation of you will consist of the Matter, as described above at which we will review the Matter and explain its terms to you. Upon completion of the Matter, the Firm will no longer be your representative. Any future services will require a separate retainer agreement.

The Firm's fee for this service shall be \$1,500.00.

By executing this agreement, you acknowledge that there is uncertainty concerning the outcome of this matter and that the Firm and the undersigned representatives have made no guarantees as to the disposition of any phase of this matter. All representations and expression relative to the outcome of this matter, are only expressions of the said representative's opinions and do not constitute guarantees.

AGREED AND ACCEPTED

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

\_\_\_\_\_  
Date

\_\_\_\_\_  
Rep's Name

\_\_\_\_\_  
Date

# Power of Attorney and Declaration of Representative

► Go to [www.irs.gov/Form2848](http://www.irs.gov/Form2848) for instructions and the latest information.

OMB No. 1545-0150

## For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date        /        /

## Part I Power of Attorney

**Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

### 1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Manager Joe  
Street Address, City, State, Zip

Taxpayer identification number(s)

XXX-XX-XXXX

Daytime telephone number

(203) 111-XXXX

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

### 2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Representative  
Reps Address

CAF No. XXXX-XXXXXR

PTIN P00000000

Telephone No. (203) XXX-XXXX

Fax No. (203) XXX-XXXX

Check if to be sent copies of notices and communications ☐

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. \_\_\_\_\_

PTIN \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Check if to be sent copies of notices and communications ☐

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. \_\_\_\_\_

PTIN \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

(Note: IRS sends notices and communications to only two representatives.)

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. \_\_\_\_\_

PTIN \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

(Note: IRS sends notices and communications to only two representatives.)

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

to represent the taxpayer before the Internal Revenue Service and perform the following acts:

**3 Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Income Tax	1040	12/31/2000 - 12/31/2023
Civil Penalties	IRC 6672	3/31/2000 - 12/31/2023

**4 Specific use not recorded on Centralized Authorization File (CAF).** If the power of attorney is for a specific use not recorded on CAF, check this box. See Line 4. Specific Use Not Recorded on CAF in the instructions . . . . . ☐

**5a Additional acts authorized.** In addition to the acts listed on line 3 above, I authorize my representative(s) to perform the following acts (see instructions for line 5a for more information): ☒ Access my IRS records via an Intermediate Service Provider; ☐ Authorize disclosure to third parties; ☒ Substitute or add representative(s); ☐ Sign a return; \_\_\_\_\_

☐ Other acts authorized: \_\_\_\_\_

- b Specific acts not authorized.** My representative(s) is (are) not authorized to endorse or otherwise negotiate any check (including directing or accepting payment by any means, electronic or otherwise, into an account owned or controlled by the representative(s) or any firm or other entity with whom the representative(s) is (are) associated) issued by the government in respect of a federal tax liability.

List any other specific deletions to the acts otherwise authorized in this power of attorney (see instructions for line 5b): \_\_\_\_\_

- 6 Retention/revocation of prior power(s) of attorney.** The filing of this power of attorney automatically revokes all earlier power(s) of attorney on file with the Internal Revenue Service for the same matters and years or periods covered by this document. If you **do not** want to revoke a prior power of attorney, check here ☐ **►**

**YOU MUST ATTACH A COPY OF ANY POWER OF ATTORNEY YOU WANT TO REMAIN IN EFFECT.**

- 7 Signature of taxpayer.** If a tax matter concerns a year in which a joint return was filed, each spouse must file a separate power of attorney even if they are appointing the same representative(s). If signed by a corporate officer, partner, guardian, tax matters partner, partnership representative (or designated individual, if applicable), executor, receiver, administrator, or trustee on behalf of the taxpayer, I certify that I have the legal authority to execute this form on behalf of the taxpayer.

**► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

Signature

Date

Title (if applicable)

**Taxpayer's Name**

Print name

Print name of taxpayer from line 1 if other than individual

## **Part II Declaration of Representative**

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a** Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b** Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
  - c** Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
  - d** Officer—a bona fide officer of the taxpayer organization.
  - e** Full-Time Employee—a full-time employee of the taxpayer.
  - f** Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
  - g** Enrolled Actuary—enrolled as an actuary by the Joint Board for the Enrollment of Actuaries under 29 U.S.C. 1242 (the authority to practice before the IRS is limited by section 10.3(d) of Circular 230).
  - h** Unenrolled Return Preparer—Authority to practice before the IRS is limited. An unenrolled return preparer may represent, provided the preparer (1) prepared and signed the return or claim for refund (or prepared if there is no signature space on the form); (2) was eligible to sign the return or claim for refund; (3) has a valid PTIN; and (4) possesses the required Annual Filing Season Program Record of Completion(s). **See Special Rules and Requirements for Unenrolled Return Preparers in the instructions for additional information.**
  - k** Qualifying Student—receives permission to represent taxpayers before the IRS by virtue of his/her status as a law, business, or accounting student working in an LITC or STCP. See instructions for Part II for additional information and requirements.
  - r** Enrolled Retirement Plan Agent—enrolled as a retirement plan agent under the requirements of Circular 230 (the authority to practice before the Internal Revenue Service is limited by section 10.3(e)).

**► IF THIS DECLARATION OF REPRESENTATIVE IS NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THE POWER OF ATTORNEY. REPRESENTATIVES MUST SIGN IN THE ORDER LISTED IN PART I, LINE 2.**

**Note:** For designations d–f, enter your title, position, or relationship to the taxpayer in the "Licensing jurisdiction" column.

Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date

# Power of Attorney and Declaration of Representative

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OMB No. 1545-0150

## For IRS Use Only

Received by:

Name \_\_\_\_\_

Telephone \_\_\_\_\_

Function \_\_\_\_\_

Date        /        /

## Part I Power of Attorney

**Caution:** A separate Form 2848 must be completed for each taxpayer. Form 2848 will not be honored for any purpose other than representation before the IRS.

### 1 Taxpayer information. Taxpayer must sign and date this form on page 2, line 7.

Owner Michael's Company  
Street Address, City, State, Zip

Taxpayer identification number(s)

XX-XXXXXXX

Daytime telephone number

(203) 111-XXXX

Plan number (if applicable)

hereby appoints the following representative(s) as attorney(s)-in-fact:

### 2 Representative(s) must sign and date this form on page 2, Part II.

Name and address

Representative  
Reps Address

CAF No. XXXX-XXXXXR

PTIN P00000000

Telephone No. (203) XXX-XXXX

Fax No. (203) XXX-XXXX

Check if to be sent copies of notices and communications ☐

Check if new: Address ☐ Telephone No. ☐ Fax No. ☐

Name and address

CAF No. \_\_\_\_\_

PTIN \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

Check if to be sent copies of notices and communications ☐

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Name and address

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Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

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Name and address

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PTIN \_\_\_\_\_

Telephone No. \_\_\_\_\_

Fax No. \_\_\_\_\_

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**3 Acts authorized (you are required to complete this line 3).** With the exception of the acts described in line 5b, I authorize my representative(s) to receive and inspect my confidential tax information and to perform acts that I can perform with respect to the tax matters described below. For example, my representative(s) shall have the authority to sign any agreements, consents, or similar documents (see instructions for line 5a for authorizing a representative to sign a return).

Description of Matter (Income, Employment, Payroll, Excise, Estate, Gift, Whistleblower, Practitioner Discipline, PLR, FOIA, Civil Penalty, Sec. 4980H Shared Responsibility Payment, etc.) (see instructions)	Tax Form Number (1040, 941, 720, etc.) (if applicable)	Year(s) or Period(s) (if applicable) (see instructions)
Income Tax	1040	12/31/2000 - 12/31/2023
Employment Tax	941	3/31/2000 - 12/31/2023
Employment Tax	940	12/31/2000 - 12/31/2023

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**► IF NOT COMPLETED, SIGNED, AND DATED, THE IRS WILL RETURN THIS POWER OF ATTORNEY TO THE TAXPAYER.**

	Owner	
Signature	Date	Title (if applicable)
<div style="display: flex; justify-content: space-between;"> <span>Taxpayer's Name</span> <span>Print name</span> <span>Print name of taxpayer from line 1 if other than individual</span> </div>		

## Part II Declaration of Representative

Under penalties of perjury, by my signature below I declare that:

- I am not currently suspended or disbarred from practice, or ineligible for practice, before the Internal Revenue Service;
- I am subject to regulations contained in Circular 230 (31 CFR, Subtitle A, Part 10), as amended, governing practice before the Internal Revenue Service;
- I am authorized to represent the taxpayer identified in Part I for the matter(s) specified there; and
- I am one of the following:
  - a Attorney—a member in good standing of the bar of the highest court of the jurisdiction shown below.
  - b Certified Public Accountant—a holder of an active license to practice as a certified public accountant in the jurisdiction shown below.
  - c Enrolled Agent—enrolled as an agent by the IRS per the requirements of Circular 230.
  - d Officer—a bona fide officer of the taxpayer organization.
  - e Full-Time Employee—a full-time employee of the taxpayer.
  - f Family Member—a member of the taxpayer's immediate family (spouse, parent, child, grandparent, grandchild, step-parent, step-child, brother, or sister).
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Designation— Insert above letter (a–r).	Licensing jurisdiction (State) or other licensing authority (if applicable)	Bar, license, certification, registration, or enrollment number (if applicable)	Signature	Date