

[LETTERHEAD]

**ADDENDUM TO 1040 TAX RETURN ENGAGEMENT LETTER**

DATE

Client Name  
Client Address  
City, State Zip Code

THIS AGREEMENT is entered into between [Enter name of spouse 1.] and [Enter name of spouse 2.], hereinafter referred to as the “Clients.”

The Clients have each requested that [Firm Name] (herein referred to as the “Practitioner”) provide services to each of the Clients as it relates to the dissolution of their marriage (the “Dissolution”).

These services may include tax compliance services (e.g. tax return preparation), tax planning, or other services relating to the Dissolution, including matters or services on which the Clients’ interests do, may, or will differ and conflict.

The Clients understand that because of differing or conflicting interests during the course of negotiations, any agreements reached by them may benefit one Client over the other. However, all services will be rendered to the Clients by the Practitioner regardless of the possibility of such different and/or opposing interests and benefits. Because of the Practitioner’s familiarity with the Clients financial matters and other relevant information, along with the Practitioner’s professional knowledge and expertise, the Clients wish to enter into this Agreement even though their interests are or may become adverse, including in ways not presently known or expected.

The Clients agree that each has read this agreement and fully understand it. These services are not designed, and should not be relied upon, as a substitute for each Client’s own judgment. Each is responsible for making his or her own decisions as it relates to the Dissolution and the services provided by the Practitioner.

The Clients agree that they have determined that the benefits of entering into this agreement outweigh any adverse implications or consequences of doing so. Each expressly and forever waives the conflict of interest that may arise for the Practitioner in the performance of services for either of the Clients, including, but not limited to, any claim of conflict of interest, lack of independence, or objectivity under any professional standard, law, or regulation, including any claim of breach of any duty of confidentiality.

The Clients understand that these services are not designed to discover fraud, irregularities, or misrepresentations made in the materials provided to the Practitioner.

The Clients each will be represented by his or her own legal counsel with regard to the negotiations and all matters relating to the Dissolution. The Clients acknowledge they have been advised that they should seek legal independent legal counsel about the legal effects of signing this Agreement, and that they have done so or have had the opportunity to have done so.

[FOOTER]

Certain communications involving tax advice are privileged and not subject to disclosure to the IRS. By disclosing the contents of those communications to anyone, or by turning over information about those communications to the government, each Client may be waiving this privilege. To protect this right to privileged communication, the Clients agree to consult the Practitioner or legal counsel prior to disclosing any information about the Practitioner's tax advice. If the Clients decide that it is appropriate for the Practitioner to disclose any potentially privileged communication, the Clients shall provide the Practitioner with written, advance authority to make that disclosure.

The Clients will be notified by the Practitioner should the Practitioner receive any request for the disclosure of privileged information from any third party. In the event the Clients direct the Practitioner not to make the disclosure, the Clients agree to hold the Practitioner harmless from any expenses incurred in defending the privilege, including, by way of illustration only, the Practitioner's attorney fees, court costs, outside adviser's costs, or penalties or fines imposed as a result.

This Agreement shall be binding upon the Clients, as well as their successors, assigns, heirs, estates, and personal representatives.

**[Enter name of spouse 1.]** and **[Enter name of spouse 2.]** are considering separation and or divorce. They request that **[Firm Name]** prepare their **[Enter Tax Year]** individual and **[Enter name of organization]** tax returns using the best tax savings overall (federal and state combined) for them whether it be Married Filing Joint or Married Filing Separate on the individual return.

**[Enter name of spouse 1.]** and **[Enter name of spouse 2.]** and the **shareholder, [Enter name of spouse], of [Enter name of organization]** agree to hold **[Firm Name]** harmless regarding the preparation of these tax returns. **[Firm Name]** is representing **the corporation and** the couple in the preparation of the tax returns not one side or the other.

The following read and discussed the above with **[Enter Tax Preparer Name]** of the **[Firm Name]** this **Date** day of **Month, Year** and hereto attach their signature in agreement with the above matter.

\_\_\_\_\_  
**[Enter name of spouse 1.]**

\_\_\_\_\_  
Date

\_\_\_\_\_  
**[Enter name of spouse 2.]**

\_\_\_\_\_  
Date

\_\_\_\_\_  
**[Enter name of spouse], of [Enter name of organization]**

\_\_\_\_\_  
Date