

**JUNE 2024**

**UT LAW** | **CLE**



**TEXAS Law**

The University of Texas at Austin  
School of Law

# PRIVILEGED COMMUNICATIONS

## Ethical Challenges and Best Practices for Tax Practitioners with Organizational Clients

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## Agenda

- Introduction
- Case Study

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# Agenda

- Introduction
  - ABA Model Rules
  - Attorney-client privilege
  - Section 7525 privilege
  - Work product doctrine
- Case Study

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# Agenda

- Introduction
- Case Study
  - Planning the transaction
  - Valuation
  - Communicating with a subsidiary
  - Reporting the transaction on a tax return
  - Dual-purpose communications
  - Tax accrual workpapers
  - Financial statement auditor
  - Schedule UTP
  - IRS Exam
  - Communicating with foreign advisors

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## ABA Model Rule 1.13: Organization as Client

- Attorneys employed by or retained by an organization are treated as representing the organization. See Model Rule 1.13(a).
  - The attorney's professional obligation is to the organization and not to an individual officer, director, or shareholder. See Model Rule 1.13(f).
  - Joint representation may be permissible in certain circumstances.
  - This can have implications for attorney-client privilege issues.

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## ABA Model Rule 1.6: Confidentiality of Information

- A lawyer shall not reveal information relating to the representation of a client unless the client gives informed consent, the disclosure is impliedly authorized, or an exception applies. See Model Rule 1.6(a).
- A lawyer shall make reasonable efforts to prevent inadvertent or unauthorized disclosures. See Model Rule 1.6(c).

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## Title search: Privileged Communications: Ethical Challenges and Best Practices for Tax Practitioners with Organizational Clients

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