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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

BENJAMIN A. DAVIDSON Director of Tax Policy & Analysis, Associate University Counsel, and Adjunct Professor of Law, The University of North Carolina at Chapel Hill

BRITTANY CVETANOVICH Senior Associate General Counsel, The Ohio State University

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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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