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**From:**

**Sent:** Friday, March 20, 2009 8:59:56 AM

**To:**

**Cc:**

**Subject:** RE: Conflict of Interest and Section 7525 -

Our office reviewed the facts you provided with respect to your conflict of interest question in a third party summons context. The issue is a dual representation where the third party the RA has summoned has retained the same attorney as the taxpayer. If you do not get a copy of the conflict waiver in time for the interview, IRM 25.5.5.5.1 provides guidance as to how to proceed. As long as the third party answers these questions affirmatively, the agent has no option but to proceed. IRM 25.5.5.5.2 addresses the procedures that should be followed where the attorney obstructs the interview. It is only if the third party states that he does not want the attorney to represent him that you can exclude the taxpayer's attorney from the interview under 25.5.5.5.5.

Please let me know if you have any further questions.