

# IRS Fishing Expedition Is Successful and Raises Important Attorney-Client Privilege Concerns

"The attorney-client privilege is one of the bedrocks of the legal profession," write James Dawson and Kevin E. Packman in *Holland & Knight's Insights*.

"It permits communications between a client and an attorney to remain privileged. The U.S. Supreme Court has stated that by assuring confidentiality, the privilege encourages clients to make 'full and frank' disclosures to their attorneys, who are then better able to provide candid advice and effective representation. *Upjohn Co. v. United States*, 449 U.S. 383, 389 (1981). On the other hand, courts sometimes view the attorney-client privilege as preventing full disclosure. As a result of these conflicting views, the attorney-client privilege 'protects only those disclosures necessary to obtain informed legal advice which might not have been made absent the privilege.' *Fisher v. United States*, 425 U.S. 391, 403 (1976)."

This article discusses *Taylor Lohmeyer Law Firm P.L.L.C. v. United States* and the prior decision.

***Read the article.***