Professional clearance and handover request

Part A is completed and signed by the new accountant and sent to the previous accountant. Part B is completed by the previous accountant and returned. Professional bodies expect the new adviser to ask for clearance with the client's authority before accepting the work; follow your own body's current guidance.

Part A. Request from the new accountant

From (practice name and address)

_____

To (previous accountant and address)

_____

Date of this letter

_____

Our reference (optional)

_____

Client name	Client's business or company name (if any)
Client UTR or company registration number	Services we have been asked to provide
Date our appointment starts	Client's authority held: ☐ Copy enclosed ☐ Held on file

Dear colleague,

The client named above has asked us to act as their accountant for the services shown, and has authorised us to contact you. Before we accept the appointment, please tell us whether you are aware of any professional reason why we should not act. If there is a matter you cannot share without the client's permission, please say so and we will ask the client to authorise you to discuss it.

We would also be grateful for the handover information ticked overleaf, which the client has authorised you to release to us. Thank you for your help.

Please reply by (date)	Enclosures (for example the client's signed authority)
Other information for the previous accountant (optional)	

Yours sincerely,

Signed (new accountant)	Name and position
Professional body and membership number (optional)	Email and phone for your reply

Handover information requested

Information	Requested ✓	Part B: Supplied ✓, or reason not supplied
Last accounts and tax computations prepared		
Last tax returns filed (self-assessment, Corporation Tax, VAT)		
Capital allowance pools and losses carried forward		
Payments on account and any tax currently due		
Open HMRC enquiries, disputes or correspondence		
VAT, PAYE and CIS references and filing position		
Companies House filing dates and authentication code		
Bookkeeping software access or data transfer		
Client's own books and records you hold		
Deadlines due in the next three months		
Other (describe):		

Part B. Reply from the previous accountant

Is there any professional reason why the new accountant should not act? Yes / No	If Yes: name and phone of the person to discuss it with
Records being sent: how and when (or “None held”)	Have you removed, or will you remove, your agent authorisation with HMRC? Yes / No / Not held

Other comments (optional)

Do not give confidential details here unless the client has authorised it

Signed (previous accountant)	Name, practice and date

Free template from screenmyform.com/forms