[Date]

[Executor/Administrator Name]
[Estate of Deceased Name]
[Address]
[City, State, Zip Code]

RE: Post-Mortem Tax Planning and Compliance for the Estate of [Deceased Name]

Dear [Executor Name],

Following our recent discussion, this letter outlines the preliminary post-mortem tax planning strategies and filing requirements for the Estate of [Deceased Name]. Proper coordination of these elements is essential to minimize tax liabilities and ensure the efficient distribution of assets to beneficiaries.

Our primary objectives for the upcoming months include:

- **Selection of Fiscal Year:** Evaluating whether the estate should adopt a calendar year or a fiscal year ending on the last day of a month other than December to defer tax on income distributed to beneficiaries.
- **Section 645 Election:** Determining the eligibility to treat a qualified revocable trust as part of the estate for income tax purposes, potentially simplifying filings and allowing for a charitable set-aside deduction.
- **Income Tax Filings (Form 1041):** Identifying taxable income generated by estate assets from the date of death and determining the timing of distributions to shift tax liability to beneficiaries in lower tax brackets.
- **Estate Tax Return (Form 706):** Confirming if the gross estate exceeds the federal filing threshold or if a return should be filed to elect "Portability" of the Deceased Spousal Unused Exclusion (DSUE) for the surviving spouse.
- **Alternate Valuation Date:** Assessing whether the estate assets should be valued as of the date of death or six months thereafter to reduce potential estate tax liability.
- **Disclaimers:** Reviewing whether any beneficiaries should execute qualified disclaimers to redirect assets for tax efficiency or to fulfill the decedent's presumed intent.

Please provide the following documentation at your earliest convenience:

- Final individual income tax returns (Form 1040) for the last three years.
- A comprehensive inventory of assets including appraisals as of the date of death.
- Records of all funeral and administrative expenses incurred to date.

We will schedule a follow-up meeting once we have reviewed the initial asset valuations. Should you have any questions regarding your fiduciary duties in the meantime, please do not hesitate to contact our office.

Sincerely,

[Signature]
[Your Name/Firm Name]