

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Re: Engagement for Estate and Gift Tax Return Preparation

Dear [Client Name],

This letter confirms the terms and objectives of our engagement to provide professional tax services to [Estate Name or Individual Name].

Scope of Services

We will prepare the following federal and state tax returns for the tax year ending [Date]:

- United States Estate (and Generation-Skipping Transfer) Tax Return (Form 706)
- United States Gift (and Generation-Skipping Transfer) Tax Return (Form 709)
- [Applicable State Estate/Gift Tax Returns]

Our Responsibilities

We will prepare the returns based on the information you provide. We will not audit or verify the data submitted, although we may ask for clarification. Our work does not include procedures to discover defalcations or other irregularities. We will provide advice on the tax consequences of transactions disclosed to us.

Client Responsibilities

You are responsible for:

- Providing complete and accurate information, including valuations of assets and records of prior gifts.
- Reviewing the final returns for accuracy before they are filed.
- Maintaining all documentation required to support the data on the tax returns.
- Timely payment of all taxes due.

Professional Fees

Our fees for these services will be based on [hourly rates / a fixed fee of \$_____]. Expenses such as filing fees, appraisals, or travel will be billed separately. Invoices are due and payable [Number] days from the date of the invoice.

Record Retention

It is our policy to keep records related to this engagement for [Number] years. After that period, the documents may be destroyed. You should retain your original records and copies of the filed returns indefinitely.

Signatures

If the terms outlined above are acceptable, please sign and return a copy of this letter.

Sincerely,

[Name of Firm/Accountant]

[Title]

Accepted by:

Signature: _____

Date: _____