

[Date]

[Client Name, Trustee/Executor]

[Estate or Trust Name]

[Address]

[City, State, Zip Code]

Re: Engagement for Tax Preparation Services

Dear [Client Name],

This letter confirms the terms of our engagement with [Estate or Trust Name] and outlines the nature and extent of the services [Firm Name] will provide.

Scope of Services

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

- U.S. Income Tax Return for Estates and Trusts (Form 1041)
- [State] Fiduciary Income Tax Return
- Schedules K-1 for distribution to beneficiaries

We will not audit or verify the information you provide. We may ask for clarification, but our work does not include procedures designed to discover theft, fraud, or illegal acts.

Client Responsibilities

You are responsible for providing all necessary information, including income records, expense receipts, and the trust instrument or will. You represent that the information provided is accurate and complete to the best of your knowledge. You are responsible for the final review and approval of the returns before filing.

Fees

Our fees for these services will be based on [hourly rates / a fixed fee of \$XXX]. Payment is due upon receipt of the completed returns. Additional services, such as audit representation or tax planning, will be billed separately.

Record Retention

It is your responsibility to keep all documents, canceled checks, and other data that form the basis of income and deductions. These may be necessary to prove the accuracy of the returns to a taxing authority.

Term of Engagement

This engagement concludes upon the delivery of the tax returns. Either party may terminate this agreement at any time with written notice.

If these terms are acceptable, please sign and return the enclosed copy of this letter.

Sincerely,

[Firm Name]

[Accountant Name/Partner]

Accepted by:

[Client Signature]

[Date]