

[Date]

[Client Name]  
[Client Address]  
[City, State, Zip Code]

Dear [Client Name],

This letter confirms the terms of our engagement and the nature of the services we will provide to you for the tax year ending December 31, [Year].

### **Scope of Services**

We will prepare your United States Gift (and Generation-Skipping Transfer) Tax Return (Form 709) based on the information you provide. We will not audit or verify the data you submit, although we may ask for clarification if the information appears incomplete or inconsistent.

### **Client Responsibilities**

You are responsible for the following:

- Providing all necessary information, including descriptions of gifts, dates of transfer, and the fair market value of the property at the time of the gift.
- Providing copies of any appraisals or valuations performed for the gifted assets.
- Disclosing all prior taxable gifts made in previous years.
- Reviewing the completed return for accuracy before it is filed.

### **Professional Fees**

Our fees for these services will be based on [Standard Hourly Rates / A Fixed Fee of \$XXX]. Payment is due upon receipt of our invoice. Supplemental services, such as gift tax planning or representation before the IRS, are not included in this engagement and will be billed separately.

### **Record Retention**

It is your responsibility to retain all documents, canceled checks, and other data that form the basis of the gift tax return. These records may be necessary to prove the value of the gifts and the amount of your remaining lifetime exemption.

### **Approval**

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

Sincerely,

[Your Name/Firm Name]  
[Your Title]

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**Accepted by:**

Signature: \_\_\_\_\_

Date: \_\_\_\_\_