

# MASTER SERVICE AGREEMENT FOR TRUST AND ESTATE TAX PLANNING SERVICES

This Master Service Agreement (the "Agreement") is entered into and made effective as of \_\_\_\_\_, by and between:

**Provider:** \_\_\_\_\_  
Address: \_\_\_\_\_

and

**Client:** \_\_\_\_\_  
Address: \_\_\_\_\_

WHEREAS, the Client desires to retain the Provider to perform professional tax planning, compliance, and consulting services for certain trusts and/or estates, and the Provider agrees to perform such services under the terms and conditions set forth herein.

NOW, THEREFORE, in consideration of the mutual covenants contained herein, the parties agree as follows:

## 1. SCOPE OF SERVICES

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The Provider shall perform tax planning, advisory, and preparation services as requested by the Client and documented in specific Statements of Work or Addenda signed by both parties. Services may include, but are not limited to:

- a. Preparation of federal and state fiduciary income tax returns (Form 1041).
- b. Preparation of federal and state estate tax returns (Form 706).
- c. Preparation of federal and state gift tax returns (Form 709).
- d. Tax planning, consulting, and structuring for estates, trusts, and beneficiaries.
- e. Representation before tax authorities in connection with examinations or inquiries related to prepared returns.

## 2. FEES, BILLING, AND PAYMENT

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Fees for services rendered under this Agreement shall be calculated based on the rate schedule or flat fee agreements specified in the applicable Statement of Work. The Client agrees to the following terms:

- a. Invoices will be rendered \_\_\_\_\_ and are due and payable within \_\_\_\_\_ days of the invoice date.
- b. Interest at the rate of \_\_\_\_\_% per month may be charged on all past due balances.
- c. The Provider reserves the right to suspend or terminate services if any invoice remains unpaid for more than \_\_\_\_\_ days.

## 3. CLIENT RESPONSIBILITIES

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The timely and accurate completion of services depends on the Client providing all necessary information, records, and documentation in a complete and organized manner. The Client represents and warrants that:

- a. All information provided to the Provider is, to the best of the Client's knowledge, accurate and complete.
- b. The Client is responsible for the safeguard of assets, the management of trust/estate distributions, and final decisions regarding tax positions taken on returns.
- c. The Provider is not responsible for auditing or verifying the information provided, unless specifically agreed upon in writing.

## 4. CONFIDENTIALITY AND DATA SECURITY

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Both parties agree to keep all proprietary and confidential information, including personal financial data, tax records, and legal documents, strictly confidential. The Provider shall implement and maintain reasonable and appropriate administrative, physical, and

technical safeguards to protect the security and integrity of Client data.

**5. LIMITATION OF LIABILITY**

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To the fullest extent permitted by law, the total liability of the Provider to the Client for any and all claims, losses, damages, or expenses arising out of or related to this Agreement or the services performed hereunder, whether in contract, tort (including negligence), or otherwise, shall be limited to the total fees paid by the Client to the Provider for the specific service giving rise to the liability during the \_\_\_\_\_-month period preceding the claim.

**6. TERM AND TERMINATION**

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This Agreement shall commence on the effective date and shall continue until terminated by either party. Either party may terminate this Agreement, with or without cause, upon \_\_\_\_\_ days written notice to the other party. In the event of termination, the Client shall pay the Provider for all services rendered and expenses incurred up to the effective date of termination.

**7. GOVERNING LAW AND JURISDICTION**

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This Agreement shall be governed by, construed, and enforced in accordance with the laws of the State of \_\_\_\_\_, without regard to its conflict of law principles. Any legal action arising under this Agreement shall be brought exclusively in the courts located in \_\_\_\_\_.

**8. ENTIRE AGREEMENT**

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This Agreement, along with any executed Statements of Work or Addenda, constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior agreements, negotiations, and understandings, whether written or oral.

IN WITNESS WHEREOF, the parties hereto have executed this Master Service Agreement as of the date first written above.

**PROVIDER:**

**CLIENT:**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Title

\_\_\_\_\_  
Title (if applicable)

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date