

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

To:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

## ENGAGEMENT LETTER FOR TRUST AND ESTATE TAX SERVICES

Dear \_\_\_\_\_,

This letter confirms the terms of our engagement and outlines the nature and extent of the services we will provide to \_\_\_\_\_ (the "Client") regarding federal and state fiduciary income tax returns and related services for the tax year ending \_\_\_\_\_.

### 1. SCOPE OF SERVICES

We will prepare the following tax returns for the Estate/Trust known as \_\_\_\_\_:

1. U.S. Form 1041 (U.S. Income Tax Return for Estates and Trusts) and associated Schedule(s) K-1.
2. State Fiduciary Income Tax Return(s) for the state(s) of \_\_\_\_\_.
3. Any other filings specifically requested and agreed upon in writing, which include: \_\_\_\_\_.

We will not audit, review, or otherwise verify any information provided by you. Our work cannot be relied upon to discover errors, irregularities, or illegal acts that may exist.

### 2. CLIENT RESPONSIBILITIES

You, as the fiduciary, are responsible for the following:

1. Providing complete, accurate, and timely information necessary for the preparation of the returns, including the governing trust agreement or will, accounting records, appraisals, and details of all distributions.
2. The recordkeeping required to support all items of income, deduction, and credit claimed on the returns.
3. Reviewing the completed returns carefully before signing and filing them, or authorizing us to file them electronically.

### 3. PROFESSIONAL FEES AND BILLING

Our fees for these services will be based on \_\_\_\_\_. Direct out-of-pocket expenses and filing fees will be billed additionally. We require a retainer of \$ \_\_\_\_\_ prior to beginning work. Invoices are due and payable upon receipt.

### 4. LIMITATION OF LIABILITY

The total liability of our firm, its partners, and employees for any and all claims, damages, or losses arising out of this engagement shall not exceed the total amount of fees paid to us for the specific services giving rise to the claim.

### 5. TERM AND TERMINATION

This agreement will terminate upon the completion and filing of the tax returns described above. Either party may terminate this

agreement at any time by giving written notice. If the agreement is terminated prior to completion, you agree to compensate us for services rendered and expenses incurred up to the date of termination.

Please indicate your acceptance of the terms of this engagement by signing and returning a copy of this letter.

Sincerely,

\_\_\_\_\_  
(Authorized Firm Representative)

**ACKNOWLEDGMENT AND ACCEPTANCE**

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The terms and conditions outlined in this engagement letter are approved and accepted by the undersigned fiduciary.

**By (Client/Fiduciary Signature):**

**Accepted By (Firm Signature):**

\_\_\_\_\_  
Print Name: \_\_\_\_\_

\_\_\_\_\_  
Print Name: \_\_\_\_\_

Title (e.g., Trustee, Executor): \_\_\_\_\_

Title: \_\_\_\_\_

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

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