FIDUCIARY TAX RETURN AND ADVISORY SERVICES AGREEMENT

This Agreement is entered into on this __________ day of ___________________, 20__________, by and between:

Fiduciary / Client: ______________________________________, acting in their capacity as (Executor / Administrator / Trustee) of ______________________________________ (hereinafter referred to as the "Client"), and

Tax Practitioner / Firm: ______________________________________ (hereinafter referred to as the "Firm").

1. ENGAGEMENT AND SCOPE OF SERVICES

The Client hereby retains the Firm to perform fiduciary tax compliance and advisory services for the estate or trust known as ______________________________________ (the "Estate/Trust") for the tax year ending ___________________. The scope of services includes:

a. Preparation of Federal Form 1041 (U.S. Income Tax Return for Estates and Trusts) and associated Schedule K-1s.

b. Preparation of applicable State Fiduciary Income Tax Return(s) for the following jurisdictions: ______________________________________.

c. Advisory services regarding tax planning, distribution timing, and fiduciary accounting income calculations as specifically requested by the Client and agreed upon by the Firm.

2. FIDUCIARY RESPONSIBILITIES

The Client, as fiduciary, is responsible for:

a. Providing complete, accurate, and timely financial records, trust agreements, wills, inventory of assets, and income statements necessary for the preparation of the tax returns.

b. Ensuring that the classification of receipts and disbursements between principal and income is in accordance with the governing documents and local law.

c. Reviewing the completed tax returns and signing them prior to electronic filing or mailing.

3. FEES AND PAYMENT TERMS

Fees for the services described herein will be charged on the following basis:

____

A retainer of $___________________ is due upon the execution of this Agreement. Invoices are due and payable upon receipt. Late payments may result in the suspension of services or termination of this Agreement.

4. LIMITATION OF LIABILITY

The Firm's liability for any claim, loss, expense, or damage arising out of or related to this engagement shall be limited to the total fees paid to the Firm for the services rendered under this Agreement. In no event shall the Firm be liable for any consequential, incidental, or punitive damages.

5. TERM AND TERMINATION

This Agreement will terminate upon the completion and filing of the designated tax returns, unless terminated earlier by either party upon written notice. Upon termination, the Client shall pay the Firm for all services rendered and out-of-pocket expenses incurred up to the date of termination.

6. ENTIRE AGREEMENT AND GOVERNING LAW

This Agreement constitutes the entire understanding between the parties and supersedes all prior agreements. This Agreement shall be governed by and construed in accordance with the laws of the State of ___________________.

For the Client (Fiduciary):

SIGNATURE

PRINTED NAME

DATE

For the Firm:

SIGNATURE

PRINTED NAME / TITLE

DATE