

[Representative's Name/Law Firm]
[Address Line 1]
[Address Line 2]
[Phone Number]
[Date]

Internal Revenue Service
Attn: Estate & Gift Tax Examination Group
[IRS Office Address]
[City, State, Zip Code]

RE: Letter of Representation

Estate Name: [Full Name of Decedent]
Date of Death: [MM/DD/YYYY]
Social Security Number: [XXX-XX-XXXX]
Case Number: [If applicable]

To the Estate Tax Examiner,

Please be advised that this office represents the Estate of [Decedent's Name] and its Executor/Personal Representative, [Executor's Name], in connection with the federal estate tax examination of the Form 706 filed for the above-referenced estate.

Enclosed please find an executed Form 2848 (Power of Attorney and Declaration of Representative) authorizing [Representative's Name] to represent the estate before the Internal Revenue Service regarding all matters pertaining to Federal Estate Tax (Form 706) for the period ending [Date of Death].

We request that all future correspondence, notices, and requests for documentation related to this examination be directed to our office at the address listed above. We will coordinate with the Executor to provide any necessary information or schedules required for your review.

If you have any questions or require immediate assistance, please contact me directly at [Phone Number].

Sincerely,

[Signature]
[Name of Representative]
[Title/Professional Designation]

Enclosure: Form 2848

CC: [Executor's Name]