[Date]

[CPA or Tax Professional Name]
[Firm Name]
[Address]
[City, State, Zip Code]

RE: Referral for Tax Compliance Services - [Full Name of Trust]

Dear [Tax Professional Name],

I am writing to formally refer the administration of the [Full Name of Trust], established on [Date of Trust Agreement], for professional tax compliance and advisory services.

Following the [Death of the Settlor / Resignation of the Previous Trustee] on [Date], the Trust has entered a period of administration. We require your expertise to ensure all federal and state tax obligations are met accurately and timely.

Specifically, we request your assistance with the following:

- Obtaining a Federal Employer Identification Number (EIN) for the Trust, if not already secured.
- Preparation and filing of Form 1041 (U.S. Income Tax Return for Estates and Trusts) and relevant state returns.
- Issuance of Schedule K-1s to the beneficiaries.
- Preparation of the decedent's final individual income tax returns (Form 1040), if applicable.
- Review of potential Estate Tax Return (Form 706) filing requirements.
- Advice regarding cost-basis adjustments and fiduciary accounting principles.

I have instructed the Trustee, [Trustee Name], to provide you with the Trust Agreement, an inventory of assets, and records of income and expenses to date. Please let us know your standard engagement procedures and any additional documentation required to begin this process.

Thank you for your assistance with this matter. We look forward to working with you.

Sincerely,

[Your Name]
[Your Title/Role]
[Phone Number]
[Email Address]

cc: [Trustee Name]