

[Your Name]
[Your Firm/Company]
[Your Address]
[City, State, Zip Code]
[Date]

[Attorney Name]
[Law Firm Name]
[Address]
[City, State, Zip Code]

RE: Referral for Irrevocable Life Insurance Trust (ILIT) - [Client Name]

Dear [Attorney Name],

I am writing to formally refer my client, [Client Name], to your office for legal assistance in establishing an Irrevocable Life Insurance Trust (ILIT).

We have recently reviewed [Client Name]'s financial portfolio and life insurance needs. To ensure proper estate liquidity and to mitigate potential federal estate tax liabilities, we have recommended the implementation of an ILIT to hold a policy with a death benefit of approximately \$[Amount].

Specifically, we require your expertise to:

- Draft the Trust Agreement.
- Provide guidance on the selection of a Trustee.
- Advise on "Crummey" withdrawal notices and gift tax implications.
- Ensure the trust is structured to remain outside of the taxable estate.

I have discussed your services with [Client Name], and they are expecting your call. You can reach them directly at [Client Phone Number] or [Client Email Address].

I have attached a summary of the proposed life insurance coverage for your review. Please let me know if you require any additional financial documentation to move forward.

I look forward to collaborating with you on this matter.

Sincerely,

[Your Signature]
[Your Printed Name]
[Your Title]