



Specializing in Individual, Small Business, Non-profits, Estate & Trusts

## **Trust – Estate - Fiduciary Tax Return Engagement Letter & Privacy Notification**

Trust-Estate-Fiduciary Name: \_\_\_\_\_, the “Organization”, “You”,  
and/or “Your”

Metzger Tax Service LLC (We) is pleased to confirm our understanding of the arrangements for You regarding Your Trust-Estate-Fiduciary tax return(s). This letter confirms the services You have asked our firm to perform and the terms under which We have agreed to do that work. Please read this letter carefully because it is important to both You and Metzger Tax Service LLC that You understand what You can and cannot expect from our services. If You are confused in any way with this letter or believe we have misunderstood what You need, please discuss this letter with us before You sign it.

The Internal Revenue Service imposes penalties on taxpayers (including You as a Representative/Trustee) and licensed preparers, for failure to observe due care in reporting tax returns. To ensure an understanding of our mutual responsibilities, we ask all clients for whom we prepare returns to confirm the following arrangements.

We will prepare Your fiscal year ended \_\_\_\_\_ Organization’s tax return(s).  
Month Day Year

We will depend on the Representative/Officer and all parties to the Organization (collectively “You”) to provide the information we need to prepare complete and accurate return(s). Metzger Tax Service LLC (“We”) may ask You to clarify some items but will not verify the data submitted.

We will perform accounting services only as needed to prepare the tax return(s). We will **not** audit, review, or compile the financial results (statements, reports, etc.) and, accordingly, will **not** express an opinion or any other form of assurance on them. Our work will **not** include procedures to find defalcations or other irregularities. Accordingly, our engagement should not be relied upon to disclose errors, fraud, or other illegal acts, though it may be necessary for You to clarify some of the information submitted. We will, of course, inform You of any material errors, fraud, or other illegal acts We may discover.

We will use our professional judgment in preparing Your returns. Whenever We are aware that a possible applicable tax law is unclear or that there are conflicting interpretations of the law by authorities (e.g., tax agencies and courts), We will explain the possible positions that may be taken on Your return. We will adopt whatever position You request on Your return so long as it is consistent with the codes, regulations, and interpretations that have been promulgated. If the Internal Revenue Service or other tax agency should later contest the position taken, there may be an assessment of additional tax plus interest and penalties. We assume no liability for any such additional penalties or assessments.

It is Your responsibility to maintain, in Your records, the documentation necessary to support the data used in preparing Your tax returns. If You have any questions as to the type of records required, please ask us for advice in that regard. **It is also Your responsibility to carefully examine and approve Your completed tax returns before signing and mailing or instructing us to electronically file Your returns with the tax authorities. We are not responsible for the disallowance of doubtful deductions or inadequately supported documentation, nor for resulting taxes, penalties, and interest.**

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**Organization’s Representative Initials** \_\_\_\_\_

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Special privacy laws were established by the IRS **prohibiting us from providing confidential information or copies to anyone other than You without Your specific, written authorization. Please expect to provide that written authorization before we can release any of Your confidential information.**

It is our policy to keep records related to this Engagement for three years after which they may be destroyed. However, we do not keep any original client records, so We will return those to You at the completion of the services rendered under this engagement. When records are returned to You, it is Your responsibility to retain and protect Your records for possible future use, including potential examination by any government or regulatory agencies. We recommend that You keep these records for at least **seven** years.

In the interest of facilitating our services to You, We may communicate by facsimile transmission, email, or a secure web portal. This portal will be password protected. While We will use our best efforts to keep such communications secure in accordance with our obligations under applicable laws and professional standards, You recognize and accept that We have no control over the unauthorized interception of these communications once they have been sent, including consent to our use of these devices during this engagement. Please provide us with a secure email address.

From time to time during our relationship, You may seek our advice regarding potential investments. We are not investment advisors. Accordingly, we suggest that You seek the advice of qualified investment advisors appropriate to each investment being considered.

We **CANNOT** file tax extensions for You unless You sign this engagement agreement. **An extension is an extension of time to file, NOT AN EXTENSION OF TIME TO PAY.** You should include an estimate of any balance due with the extension or penalties and interest will be charged until Your payments are received by the IRS and State(s).

## PLEASE COMPLETE

**Best phone number:** \_\_\_\_\_  
This phone number will be called when Your returns are completed, and if necessary, to contact You during the preparation process. If we do not get an answer, we will leave a message for You.

**Best email:** \_\_\_\_\_

**Address to use on tax returns:** \_\_\_\_\_  
\_\_\_\_\_

### **YES   NO**

- |                          |                          |   |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | At any time during the tax year, did the Organization have a financial interest in or signature authority over a financial account (such as a bank account, securities account, or brokerage account) located in a foreign country? |
| <input type="checkbox"/> | <input type="checkbox"/> | During 2023, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust?  |
| <input type="checkbox"/> | <input type="checkbox"/> | Was the Organization notified or audited by either the IRS or a State or Local taxing agency?   |
| <input type="checkbox"/> | <input type="checkbox"/> | May the IRS, State, and Local tax agencies discuss Your tax return with Metzger Tax Service LLC?  |

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**Organization's Representative Initials** \_\_\_\_\_

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**Whenever possible, your returns will be electronically filed after we receive your signed authorization and payment for our services.  
Some returns cannot be electronically filed.**

**YES   NO**

☐ ☐ Do you want to DocuSign **INSTEAD OF RECEIVING A PAPER COPY**? An electronic copy of your tax returns will be in our secure web portal.

**If YES, you will be responsible for printing and mailing non-electronic filed tax forms.**

Or  
☐ ☐ Would you like a paper copy of the return? Not available if you choose to DocuSign.

**FEES ARE DUE AT THE EARLIEST OF THE TIME YOU PICK UP YOUR RETURN OR WITHIN 30 DAYS OF COMPLETION. Tax returns will not be electronically filed or released until payment in full has been made.** The individual signing this agreement will be liable for our fee. Should an account not be paid in full at the time of pick up, to the extent permitted by state law, interest and/or a service charge may be added to all accounts not paid within thirty (30) days. If you are delinquent in payment, your account may be subjected to collection actions and you will become additionally responsible for collection, legal, administrative, court and any other fees incurred by us in collecting your delinquent account.

In recognition of the relative risks and benefits of this agreement, The Organization, You, and Metzger Tax Service LLC (the Tax Firm) have discussed and have agreed on the fair allocation of risk between us. As such, the Organization, and You, agree to the fullest extent permitted by law, to limit the liability of the Tax Firm to the Organization and You for any and all claims, losses, costs, and damages of any nature whatsoever, so that the total aggregate liability of the Tax Firm to the Organization and You shall not exceed the Tax Firm's total fee for services rendered under this letter. You and the Tax Firm intend and agree that this limitation applies to any and all liability or cause of action against the Tax Firm, however alleged or arising, unless otherwise prohibited by law. All parties agree that there is a one-year limitation period to bring a claim against us for errors and omissions. The one-year period will begin upon the date of the tax professional's signature on the tax returns covered by this Engagement Letter.

This Engagement Letter represents the entire agreement regarding the services described herein and supersedes all prior negotiations, proposals, representations, or agreements, written or oral, regarding these services. It shall be binding on the heirs, successors, and assigns of You and the Tax Firm.

We appreciate the opportunity to serve the Organization and You. Please date and sign the enclosed copy of this letter to acknowledge Your agreement with and acceptance of the Organization's and Your responsibilities and the terms of this engagement. It is our policy to initiate services after we receive the executed Engagement Letter. If any provision of this agreement is declared invalid or unenforceable, no other provision of this agreement is affected, and all other provisions remain in full force and effect.

Sincerely,

***Metzger Tax Service LLC***

**I have read the above terms of the Engagement Letter and agree with the terms of this engagement. I acknowledge that I have authority to agree and sign this engagement letter on behalf of the Organization.**

\_\_\_\_\_  
Name of Organization

\_\_\_\_\_  
Name of Organization Representative

\_\_\_\_\_  
Signature of Representative

\_\_\_\_\_  
Date