[Firm] letterhead

[DATE]

Client

Re: Tax Preparation Services

Dear Client:

We continually review our clients’ needs to determine whether we are able to provide the level of service we believe is necessary to meet their financial needs. After reviewing our relationship with you and your needs, we have concluded that we are unable to continue to provide you with professional tax preparation services. The major issue is your continued inability to timely provide us with your financial information in order for us to timely prepare your tax returns. As a result, we believe that you will be best served by your engaging another CPA/ firm to provide you with on-going assistance and services.

We strongly encourage you to secure an alternate CPA firm as soon as possible to ensure that your accounting and financial matters are handled in accordance with important deadlines. Attached to this letter is a schedule of the \_\_\_ filings we handle for you\_\_\_\_\_\_\_\_\_. We will cooperate and provide assistance as needed and appropriate with your successor firm regarding any matters with which there may be questions or issues. We will require your written authorization to release your tax and financial information to your new CPA firm. Please let us know who you retain so that we can send you the appropriate authorization form to release your tax and financial information to your new CPA firm.

We will arrange to return to you any original documents or records that we have obtained from or for you as a result of our services; we will as a matter of professional obligation retain copies of any such records in accordance with our record retention policy. We also wish to confirm that you will be responsible for determining the applicability of any tax advisor privilege, attorney-client privilege or other privilege or similar rule (e.g., the work product rules) to any documents that we provide to you or a successor firm, and for otherwise managing the establishment and maintenance of any such privilege or protection and for considering possible waiver thereof (and for involving legal counsel as necessary).

Client

[DATE]

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Finally, pursuant to the terms of our [date] engagement letter, enclosed is our final invoice for services rendered. Since our [invoice] we have incurred $xx in fees and [there is an outstanding balance of $ xx due from our \_\_\_\_, 2024 invoice.] Accordingly, a total of $\_\_\_ is now due and payable.

We have enjoyed working with you on your tax matters over the past years. We thank you for your patronage and wish you every success.

Very truly yours,

[CPA Firm]

[Name]