

Estate Tax Return Filing Procedures

Date: [Insert Date]

To: [Recipient Name]

[Recipient Address]

[City, State, Zip Code]

Dear [Recipient Name],

We are writing to provide you with the necessary filing procedures for the estate tax return, Form 706, for the estate of [Decedent's Name], who passed away on [Date of Death]. Please follow the outlined steps below to ensure compliance with IRS regulations.

Filing Procedures

1. **Gather Required Documents:** Collect all financial documents, including wills, property appraisals, tax returns, and any debts owed by the estate.
2. **Determine Gross Estate:** Calculate the total value of all assets owned by the deceased at the time of death.
3. **Complete Form 706:** Fill out the estate tax return form, including all necessary schedules and attachments.
4. **File the Return:** Submit Form 706 and any required documents to the IRS by the due date, typically nine months after the date of death.
5. **Payment of Taxes:** Ensure that any estate taxes owed are paid by the due date to avoid penalties.

If you require assistance, please do not hesitate to contact our office at [Phone Number] or [Email Address]. We are here to help you through this process.

Thank you for your attention to this important matter.

Sincerely,

[Your Name]

[Your Title]

[Your Company]

[Your Address]

[City, State, Zip Code]