

## Disengagement Letter

[DATE]

[CLIENT]  
[CLIENT ADDRESS]

Re: Disengagement of Professional Services

Dear [CLIENT]:

[ACCOUNTANT] was engaged by [CLIENT] to prepare the [YEAR][TAX RETURN]. This letter is notice and confirmation that [ACCOUNTANT] has terminated the engagement effective [DATE].

It's possible that the services described in the engagement letter are incomplete. We have no further obligation with respect to these services and all unfinished work product is being returned to you "as is."

Tax matters are time sensitive. Your legal rights may be affected by deadlines and statutes of limitations. We strongly encourage you to consult with another accountant immediately.

All original documents [HAVE BEEN]/[WILL BE] returned to you. We will promptly return any or all the records that are necessary for you to comply with your tax obligations. If you would like us to transfer your tax file to another professional, you must consent to the disclosure of your tax information by completing the authorization form (below).

[There is no balance due on your account.] [OR] [There is an unpaid balance for professional services in the amount of \$[AMOUNT]. All unpaid fees are due as of the termination date, above.

Please contact our offices if you would like to discuss this further.

Sincerely,

[ACCOUNTANT]  
[ACCOUNTING FIRM]

### CONSENT TO DISCLOSE TAX INFORMATION

I, [CLIENT], authorize [ACCOUNTANT]/[ACCOUNTING FIRM] to disclose my tax information, including income tax returns to [FILL IN THE BLANK].

[CLIENT][DATE]