

## Client Letters – Tax Services

### Non-Engagement Letter

[DATE]

[CLIENT]  
[CLIENT ADDRESS]

Re: Non-engagement of Professional Services

Dear [CLIENT]:

As you know, we discussed whether I will prepare your [YEAR][TAX RETURN].

I appreciate the opportunity to work with you and, regrettably, I am unable to assist you in this matter at this time.

In declining to work with you, I am not expressing an opinion about your taxes. I encourage you to seek a second opinion if you wish to do so.

There may be critical tax deadlines or other time-sensitive issues. I recommend that you contact another accountant for assistance as soon as possible.

Thank you again for the opportunity to review your matter. Please contact me if you would like to discuss this further and I hope you will consider using my firm for future accounting services.

Sincerely,

[ACCOUNTANT]  
[ACCOUNTING FIRM]