

September 23, 2008

Joe Smith
123 Anyplace Street
Anytown, NE 68111

RE: Estate of _____

Dear Joe:

I have been reviewing the federal regulations for filing decedent's final income tax return. If you are not already aware, I wanted to let you know that you may need to file a final income tax return for _____. The IRS states that if _____ would have been required to file a return had he been alive, then a final return will need to be filed for tax year 2008. You may want to speak with an accountant to verify whether or not a final returns needs to be filed for him.

If you have any questions, please do not hesitate to contact us.

Sincerely,

_____, Paralegal