[Your Name] [Your Address] [City, State, ZIP Code] [Email Address] [Phone Number] [Date] Internal Revenue Service [Address of the IRS Office Handling Your Case] [City, State, ZIP Code] Subject: Estate Tax Issues - [Estate Name/Decedent's Name] Dear [IRS Representative's Name or "To Whom It May Concern"], I am writing to address issues related to the estate tax for the estate of [Decedent's Full Name], who passed away on [Date of Death]. The estate tax return (Form 706) was filed on [Date Filed], with the estate tax due amounting to [Amount]. We are seeking clarification regarding the following matters: 1. \*\*Issue 1:\*\* [Brief description of the issue, e.g., discrepancies in valuation.] 2. \*\*Issue 2:\*\* [Brief description of another issue, if applicable.] 3. \*\*Issue 3:\*\* [Brief description of any additional issues, if necessary.] We believe that [brief reasoning or explanation regarding your side of the issue]. We would appreciate your assistance in resolving these matters promptly. Please find enclosed copies of relevant documents for your reference, including: - [List of enclosed documents, e.g., Form 706, valuation appraisals, correspondence, etc.] If you require additional information or documentation, please do not hesitate to contact me at [Your Phone Number] or [Your Email Address]. Thank you for your attention to this matter. I look forward to your prompt response. Sincerely, [Your Signature (if sending a hard copy)] [Your Printed Name] [Your Title or Position, if applicable] [Your Relationship to the Decedent, e.g., Executor, Administrator, etc.]