

URGENT NOTICE TO TRUSTS & ESTATES PRACTITIONERS

As reflected in the March 2005 Newsletter, Circular 230 will have an extremely adverse effect on estate planners and their clients. Accordingly, we urge you to write to the Treasury and the IRS asking that the effective date of the Circular (currently scheduled for June 20) be postponed. Below is a sample letter.

[YOUR LETTERHEAD]

February 24, 2005

Honorable John W. Snow
Secretary of the Treasury of the
United States of America
Department of the Treasury
1500 Pennsylvania Avenue NW
Washington, D.C. 20220

Honorable Mark W. Everson
Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

Re: Circular 230, section 10.35

Dear Sirs:

I am writing to your about Circular 230 which is scheduled to go into effect on June 20 of this year. The Circular will have a profound effect on tax practitioners. I believe the Circular is too broad in scope to be workable.

Accordingly, I urge that the effective date of the Circular be suspended until the Treasury Department and the Internal Revenue Service can consider and implement some of the suggestions you have and you will be

receiving from professional organizations and individual practitioners for revisions to the Circular.

Respectfully yours,

[YOUR NAME]