DATE

Name

Address

City, State

Dear

For the past XX years, FIRM NAME has faithfully served the CITY community in the preparation of [personal income tax returns]. During that time, we have met many wonderful people, and have developed some great friendships.

Also, during this time, we have seen the accounting profession come under immense pressure with continuous legislation and change, as well as increasing client needs. At the same time, changes in demographics are decreasing the availability of experienced accountants in the workforce.

We have now reached a point that requires us to examine our service commitments to ensure a quality work life for our team members. We have made the decision to focus our efforts on [corporate tax, audit and accounting] work and to begin referring [personal tax work] to INSERT REFERRAL SOURCE HERE.

You have been a true friend of our firm over the years which makes our decision even more difficult. Your trust in our services has played a part in the growth we have experienced over the last XX years. Now, unfortunately, we must regrettably inform you that we can no longer continue to serve you in the preparation of your [personal income tax return]. We are making this decision today so that you have ample time to transition to REFERRAL SOURCE or another [tax] preparer of your choice. Rest assured, we will assist in any way with the transition.

On behalf of everyone at FIRM NAME, I thank you for your years of trust, and for your friendship, and apologize for this unfortunate situation that now confronts both of us. Please call CONTACT NAME to coordinate the transfer of information to your successor [tax preparer].

Sincerely,