

012345678901

<<ContactName>>

<<Street1>>

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<<City>>, <<State>> <<Zip>>-<<Zip4>>

<<date>>

Dear Trustee:

I'm writing to ask that you please complete the enclosed survey about the time and money trusts spend to fulfill their federal tax obligations. It is an important part of an ongoing effort by the IRS to reduce taxpayer burden.

We hear from trustees that preparing and filing federal tax returns is time consuming and expensive. The IRS places a high priority on decreasing those expenses and is continuously looking for ways to do so.

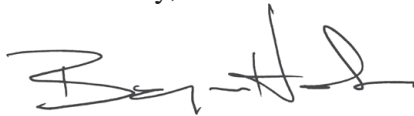
By taking some time to answer the survey questions now, you could help the IRS find more ways for trusts to save time and money when filing federal income tax returns. This is your chance to provide feedback regarding the trust's federal taxpaying experience.

You are not required to participate in the survey. However, I hope you will take the opportunity to advance our understanding of taxpayer burden by deciding to complete it. I assure you that all information you provide will be used for research purposes only.

The IRS has chosen Westat, a well-known research organization, to conduct the survey on its behalf.

To see the official IRS announcement regarding this survey, go to the IRS website: <https://www.irs.gov/statistics/2017a-trust-income-tax-burden-survey>. Thank you.

Sincerely,



Benjamin D. Herndon
Chief Research and Analytics Officer