

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip Code]

Re: Partnership Income Tax Return Preparation for [Partnership Name]

Dear [Accountant Name],

This representation letter is provided in connection with your preparation of the federal and state income tax returns for [Partnership Name] for the tax year ending [Date].

We confirm, to the best of our knowledge and belief, the following representations made to you during your engagement:

1. **Responsibility:** We acknowledge our responsibility for the fair presentation of the partnership's financial information in accordance with relevant tax laws and regulations.
2. **Documentation:** We have made available to you all financial records, minutes of meetings, and related data necessary for the preparation of the tax returns.
3. **Completeness:** All transactions have been recorded and are reflected in the financial information provided to you. We have disclosed all sources of income and all deductible expenses.
4. **Partnership Agreement:** We have provided a current copy of the Partnership Agreement and any amendments. All allocations of income, gain, loss, deduction, or credit are in accordance with this agreement.
5. **Assets and Liabilities:** The partnership has satisfactory title to all owned assets. There are no liens or encumbrances on such assets except as disclosed to you.
6. **Compliance:** To our knowledge, the partnership has complied with all aspects of contractual agreements and tax laws that would have a material effect on the tax returns.
7. **Subsequent Events:** No events have occurred subsequent to the tax year-end that would require adjustment to or disclosure in the tax returns.

We understand that your engagement is limited to the preparation of tax returns and does not include audit or verification procedures. We approve the final versions of the tax returns before they are filed.

Sincerely,

[Name of Managing Partner/Authorized Signatory]

[Title]

[Partnership Name]