

[Organization Letterhead]

[Date]

[Accounting Firm Name]

[Address]

[City, State, Zip]

Re: Management Representation Letter for IRS Form 990 Filing

Dear [Contact Person Name],

This representation letter is provided in connection with your preparation of the Return of Organization Exempt from Income Tax (Form 990) for [Name of Not-for-Profit Organization] for the tax year ended [Date]. We confirm that we are responsible for the fair presentation of the information contained in the return.

We confirm, to the best of our knowledge and belief, the following representations made to you during your preparation of the Form 990:

1. **Accuracy of Information:** We have provided you with all financial records, minutes of meetings, and related data necessary for the preparation of the return. All information provided is true, correct, and complete.
2. **Tax-Exempt Status:** The organization continues to operate in accordance with its exempt purpose as described in Section 501(c)([Insert Subsection]) of the Internal Revenue Code. There have been no changes in activities that would jeopardize our tax-exempt status.
3. **Unrelated Business Income:** We have disclosed all activities that may generate unrelated business income (UBI) and have provided all necessary information to calculate any resulting tax liability on Form 990-T.
4. **Governance and Compliance:** We have complied with all aspects of contractual agreements and federal regulations that would have a material effect on the financial statements or the tax return in the event of non-compliance.
5. **Transactions with Interested Persons:** All transactions with officers, directors, trustees, and key employees (including compensation and loans) have been accurately disclosed in accordance with Form 990 instructions.
6. **Public Inspection:** We are aware of the public inspection requirements for Form 990 and will make the return available as required by law.
7. **Subsequent Events:** No events have occurred subsequent to the tax year-end that would require adjustment to or disclosure in the Form 990.

We have reviewed the draft of the Form 990 and related schedules and approve them for filing.

Sincerely,

[Name of Authorized Officer]
[Title, e.g., Executive Director or Treasurer]

[Name of Financial Officer]
[Title, e.g., Controller or CFO]