[Company Letterhead]

[Date]

[Audit Firm Name]
[Audit Firm Address]
[City, State, Zip Code]

Re: Management Representation Letter - Annual Tax Provision

Dear [Partner Name],

This representation letter is provided in connection with your audit of the financial statements of [Company Name] for the year ended [Fiscal Year End Date]. We confirm, to the best of our knowledge and belief, the following representations made to you during your audit of the income tax provision, deferred taxes, and related financial statement disclosures:

1. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of the income tax provision.

2. We have provided you with all relevant tax records, correspondence with tax authorities, and legal opinions related to tax positions taken by the Company.

3. The income tax provision has been calculated in accordance with [Accounting Standard, e.g., ASC 740 or IAS 12], including appropriate considerations for current and deferred income taxes.

4. We have identified and disclosed all significant uncertain tax positions. We believe the measurement of these positions reflects the best estimate of the outcome based on technical merits.

5. Deferred tax assets and liabilities have been properly recognized for the future tax consequences of events that have been recognized in the financial statements or tax returns.

6. We have evaluated the need for valuation allowances against deferred tax assets. Based on available evidence, we believe that [it is more likely than not / it is probable] that the recognized deferred tax assets will be realized.

7. All tax returns filed are accurate and complete in all material respects. There are no known instances of non-compliance with tax laws and regulations in the jurisdictions in which the Company operates.

8. We have disclosed all pending or threatened tax audits or assessments. There are no disputes with tax authorities that have not been disclosed to you.

9. We have correctly accounted for the tax impact of any significant business combinations, restructuring, or intercompany transactions occurring during the period.

10. No events have occurred subsequent to the balance sheet date that would require adjustment to or disclosure in the tax provision, except as already disclosed in the financial statements.

Very truly yours,

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[Name of Chief Financial Officer]
Chief Financial Officer

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[Name of Tax Director/Controller]
[Title]