[Date]

[Tax Professional/Accounting Firm Name]
[Address]
[City, State, Zip Code]

RE: International Tax Compliance Representation Letter

Dear [Name of Professional],

This representation letter is provided in connection with your preparation of my/our income tax returns and related international information disclosures for the tax year ending [Year].

I/We confirm, to the best of my/our knowledge and belief, the following representations:

1. Foreign Financial Accounts (FBAR)
I/We have disclosed all financial interest in, or signature authority over, financial accounts located in foreign countries, including bank accounts, securities accounts, and other financial accounts, where the aggregate value exceeded $10,000 at any time during the calendar year.

2. Specified Foreign Financial Assets (Form 8938)
I/We have disclosed all specified foreign financial assets held during the year, including stock in foreign corporations, interests in foreign partnerships, and financial instruments issued by non-U.S. persons.

3. Foreign Corporations and Partnerships
I/We have disclosed all interests in foreign corporations (Form 5471) or foreign partnerships (Form 8865), including those where I/we hold a controlling interest or significant influence.

4. Foreign Trusts and Gifts
I/We have disclosed any distributions received from, or transfers made to, foreign trusts, as well as the receipt of any large gifts or bequests from non-U.S. persons (Form 3520/3520-A).

5. Worldwide Income
I/We confirm that all income earned worldwide, regardless of whether it was taxed in a foreign jurisdiction, has been fully disclosed for inclusion in the tax return.

6. Completeness and Accuracy
All information provided to you regarding international holdings and transactions is complete and accurate. I/We understand that failure to report such assets or income may result in significant penalties and interest.

Sincerely,

[Signature]

[Printed Name]
[Taxpayer Identification Number]