[Company Letterhead]

[Date]

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

Subject: Management Representation Letter regarding the Quarterly Income Tax Provision

Dear [Auditor Name],

This representation letter is provided in connection with your review of the interim financial information of [Company Name] for the quarter ended [Date]. We confirm that we are responsible for the relevant financial reporting processes and the preparation of the quarterly income tax provision in accordance with [Accounting Standards, e.g., US GAAP or IFRS].

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

1. **Completeness of Data:** All financial records and related data relevant to the calculation of the income tax provision have been made available to you.
2. **Effective Tax Rate (ETR):** The estimated annual effective tax rate used to determine the interim income tax provision reflects our best estimate of the tax rate expected to be applicable for the full fiscal year.
3. **Significant Items:** All significant unusual or infrequently occurring items, including discrete tax events occurring during the quarter, have been appropriately identified and recorded in the period in which they occurred.
4. **Uncertain Tax Positions:** We have identified and disclosed all uncertain tax positions. The liabilities recorded for unrecognized tax benefits are adequate based on our assessment of the technical merits of those positions.
5. **Valuation Allowances:** We have reviewed the realization of deferred tax assets and have recorded an appropriate valuation allowance where it is more likely than not that some portion or all of the deferred tax assets will not be realized.
6. **Legislative Changes:** We have accounted for the effects of any enacted changes in tax laws or rates in the jurisdiction(s) in which we operate.
7. **Internal Controls:** There have been no material changes in internal controls over financial reporting related to the income tax process during this quarter.
8. **Compliance:** We have complied with all aspects of contractual agreements and tax regulations that would have a material effect on the financial statements in the event of non-compliance.

To the best of our knowledge, no events have occurred subsequent to the quarter-end that would require adjustment to or disclosure in the income tax provision.

Sincerely,

____
[Name of Chief Financial Officer]
Chief Financial Officer

____
[Name of Tax Director/Controller]
[Title]