

Date: [Insert Date]

To: [Insert Recipient Name/Tax Authority Department]

Address: [Insert Address]

Subject: Notice of Foreign Subsidiary Earnings Repatriation and Tax Treatment

To whom it may concern,

This letter serves as formal notification regarding the repatriation of earnings from [Insert Foreign Subsidiary Name], a foreign subsidiary of [Insert Parent Company Name], for the fiscal year ending [Insert Date].

Subsidiary Details:

- **Subsidiary Name:** [Insert Name]
- **Country of Incorporation:** [Insert Country]
- **Ownership Percentage:** [Insert %]

Repatriation Details:

- **Total Amount Repatriated:** [Insert Amount and Currency]
- **Date of Transfer:** [Insert Date]
- **Method of Distribution:** [e.g., Dividend / Loan Repayment / Liquidation]

Tax Treatment:

We have calculated the applicable taxes based on [Insert Specific Tax Code/Act, e.g., Section 965 or Participation Exemption]. The following tax considerations have been applied:

- **Foreign Withholding Tax Paid:** [Insert Amount]
- **Foreign Tax Credits Claimed:** [Insert Amount]
- **Estimated Net Tax Payable:** [Insert Amount]

Supporting documentation, including financial statements and proof of foreign tax payments, is attached for your review. Please contact [Insert Name] at [Insert Phone/Email] should you require further clarification.

Sincerely,

[Your Signature]

[Your Printed Name]

[Your Title]

[Company Name]