

[Company Letterhead]

[Date]

To: [Name of Accounting Firm/Tax Practitioner]

[Address]

[City, State, Zip Code]

Subject: Management Representation Letter - Income Tax Accounting

Dear [Name of Lead Partner/Accountant],

This representation letter is provided in connection with your [audit/review/compilation] of the financial statements of [Company Name] and the related accounting for income taxes for the period ending [Date]. We confirm, to the best of our knowledge and belief, the following representations:

1. We acknowledge our responsibility for the design, implementation, and maintenance of internal controls relevant to the preparation and fair presentation of income tax assets, liabilities, and disclosures.
2. We have made available to you all relevant tax returns, examination reports, and correspondence with taxing authorities.
3. The provision for income taxes has been determined in accordance with [GAAP/IFRS] and reflects our best estimate of current and deferred taxes.
4. All tax positions taken by the company have been evaluated for their technical merits, and we have recorded liabilities for any uncertain tax positions as required.
5. We have disclosed all significant estimates and material concentrations relevant to income taxes.
6. There are no known instances of non-compliance or suspected non-compliance with laws and regulations regarding tax filings or payments.
7. We have provided all information regarding changes in tax status or changes in tax rates that would impact the valuation of deferred tax assets or liabilities.
8. We believe that the deferred tax assets recorded are more likely than not to be realized through future taxable income or tax planning strategies.
9. No events have occurred subsequent to the balance sheet date that would require adjustment to or disclosure in the income tax accounts.

Sincerely,

[Signature of Chief Executive Officer]

[Name], CEO

[Signature of Chief Financial Officer]

[Name], CFO