

Date: [Insert Date]

To: [Client Name]

Address: [Client Address]

City/State/Zip: [Client City, State, Zip]

Subject: Legal Advisory Regarding Tax Amnesty Program and Asset Repatriation

Dear [Client Name],

This letter provides formal legal counsel regarding your eligibility and participation in the [Insert Name of Tax Amnesty Program] currently offered by the [Insert Tax Authority Name].

1. Scope of the Amnesty Program

The program allows taxpayers to voluntarily disclose previously undeclared offshore assets and income. By participating, you may be eligible for a waiver of criminal prosecution, reduced administrative penalties, and a fixed settlement rate on the principal tax amount.

2. Repatriation Requirements

To qualify for the full benefits of this program, the following conditions regarding asset repatriation must be met:

- Transfer of liquid assets to a designated domestic financial institution by [Insert Deadline Date].
- Maintenance of repatriated funds within the jurisdiction for a minimum period of [Insert Duration, e.g., 3 years].
- Submission of certified valuation reports for non-liquid assets located abroad.

3. Legal and Financial Risks

Failure to disclose assets during this window may result in significant legal consequences, including:

- Increased penalty rates up to [Insert Percentage] of the asset value.
- Potential criminal charges for tax evasion or money laundering.
- Inclusion in international data exchange protocols (e.g., CRS or FATCA).

4. Recommended Actions

We advise the immediate collection of all foreign bank statements, property deeds, and corporate records related to your offshore holdings. We will conduct a thorough audit of these documents to calculate the exact liability before formal submission to the authorities.

5. Confidentiality

Please note that this communication is protected by attorney-client privilege. We recommend that you do not discuss these matters with third parties until the disclosure application is finalized.

Should you wish to proceed with the repatriation process, please sign the attached engagement letter.

Sincerely,

[Your Name/Signature]

[Law Firm Name]

[Contact Information]