

Date: [Current Date]

Internal Revenue Service
[Address of Specific IRS Office or Campus]
[City, State, Zip Code]

RE: Letter of Representation regarding Foreign Account Disclosures

Taxpayer Name: [Your Full Name or Entity Name]
Taxpayer Identification Number (SSN/ITIN/EIN): [Your ID Number]
Tax Year(s): [Applicable Tax Years]

To Whom It May Concern,

I am writing to formally notify the Internal Revenue Service that [Name of Representative/Law Firm/CPA Firm] has been retained to represent me in all matters relating to my foreign financial account disclosures, including but not limited to FinCEN Form 114 (FBAR) and IRS Form 8938 (FATCA) reporting requirements.

Please find the enclosed Form 2848 (Power of Attorney and Declaration of Representative) duly executed, authorizing [Representative's Name] to receive confidential tax information and to perform all acts necessary regarding my federal tax obligations and foreign asset reporting for the periods specified above.

Effective immediately, please direct all future correspondence, notices, and inquiries regarding these matters to my representative at the following address:

[Representative Name]
[Firm Name]
[Mailing Address]
[Phone Number]
[Email Address]

This representation includes assistance with [Check all that apply: Voluntary Disclosure Programs / Delinquent FBAR Submission Procedures / Streamlined Filing Compliance Procedures / Regular Audit Examination].

Thank you for your attention to this matter.

Sincerely,

[Taxpayer Signature]
[Printed Name]

Enclosure: Form 2848