

**Dear [Recipient's Name],**

We are writing to inform you that there has been a delay in processing your tax refund for the tax year [Tax Year].

We understand that you may have been expecting to receive your refund by now and we sincerely apologize for any inconvenience this may cause.

Your refund is currently under review due to [brief explanation of reason, e.g., discrepancies, additional documentation required, etc.]. Our team is working diligently to resolve this matter as quickly as possible.

We appreciate your patience and understanding in this matter. If you have any questions or need further assistance, please do not hesitate to contact us at [contact information].

Thank you for your attention to this matter.

Sincerely,

[Your Name]

[Your Title]

[Your Company/Organization Name]