

Deferred Tax Asset Evaluation

Date: [Insert Date]

To: [Recipient Name]

[Recipient Address]

Dear [Recipient Name],

Subject: Evaluation of Deferred Tax Assets

We have conducted a thorough evaluation of the deferred tax assets associated with [Company Name] as of [Evaluation Date]. The following outlines our findings and recommendations:

1. Overview of Deferred Tax Assets

The total deferred tax assets amount to [Total Amount]. These assets arise from [brief description of the source of the deferred tax assets].

2. Assessment Criteria

Our assessment was based on the following criteria:

- Future Taxable Income Projections
- Expiration of Loss Carryforwards
- Changes in Tax Regulations
- Current Operating Trends

3. Key Findings

Based on our analysis, we concluded that:

- [Finding 1]
- [Finding 2]
- [Finding 3]

4. Recommendations

To optimize the value of the deferred tax assets, we recommend the following actions:

- [Recommendation 1]
- [Recommendation 2]

- [Recommendation 3]

We appreciate the opportunity to assist you with this evaluation. Please feel free to reach out if you have any questions or require further information.

Sincerely,

[Your Name]

[Your Title]

[Your Company]

[Your Contact Information]