

GIFT OF THE MAGI TEST Full Version

gift of the magi test is a widely recognized assessment tool designed to evaluate an individual's understanding of literary themes, critical thinking abilities, and comprehension skills through the analysis of O. Henry's classic short story, "The Gift of the Magi." This test is commonly used in educational settings, book clubs, and literature appreciation courses to deepen readers' engagement with the story's themes of love, sacrifice, and irony. By analyzing how students interpret the narrative, identify literary devices, and relate the story's messages to broader life concepts, educators can gauge comprehension levels and foster meaningful discussions about human values and storytelling techniques.

Understanding the Gift of the Magi Test

What Is the Gift of the Magi Test?

The "Gift of the Magi" test is an assessment centered on O. Henry's renowned short story, which was first published in 1905. The test typically includes a series of questions, activities, and prompts that challenge readers to analyze various elements of the story, such as its plot, characters, themes, symbols, and narrative techniques. Its primary goal is to encourage critical thinking and to ensure that students grasp the story's deeper messages about love, sacrifice, and irony.

Purpose and Benefits of the Test

The test serves several educational purposes, including:

- Evaluating comprehension: Ensures students understand the basic plot, characters, and setting.
- Analyzing literary devices: Promotes recognition of irony, symbolism, and theme development.
- Encouraging critical thinking: Stimulates thoughtful responses about moral and emotional aspects of the story.
- Fostering discussion: Provides a framework for class debates and personal interpretations.
- Preparing for examinations: Acts as a preparation tool for literature exams.

Key Components of the Gift of the Magi Test

1. Multiple-Choice Questions

These questions assess students' recall and understanding of the story's factual details, such as:

- The main characters? names
- The setting and time period
- Key plot points
- Literary devices used

Example:

Q: What is the significance of the title "The Gift of the Magi"?

A: It alludes to the biblical Magi, symbolizing the value of sacrificial love.

2. Short-Answer and Essay Questions

These prompts require more in-depth responses, encouraging students to interpret themes and character motivations.

Examples:

- Describe the sacrifices made by Della and Jim. How do these sacrifices reflect their love?
- Discuss the irony present in the story and its effect on the overall message.
- How does O. Henry use symbolism to enhance the story?s themes?

3. Literary Analysis Activities

Activities may include identifying examples of literary devices, such as irony, symbolism, and theme development. Students might be asked to:

- Find and explain examples of situational irony in the story
- Analyze the significance of the comb and the watch chain as symbols
- Write a paragraph on the story?s moral lesson

4. Creative Assignments

To deepen engagement, teachers often include creative tasks such as:

- Writing a modern-day version of the story
- Creating a visual representation of the story?s themes
- Developing a dialogue between characters based on their motivations

How to Prepare for the Gift of the Magi Test

Study the Story Thoroughly

- Read "The Gift of the Magi" multiple times to understand plot nuances.
- Note key details about characters' personalities, motives, and relationships.
- Highlight important symbols and literary devices used by O. Henry.

Identify Key Themes and Messages

- Sacrifice and love as central themes
- Irony as a narrative technique
- The value of selfless giving

Practice Critical Thinking

- Reflect on the moral lessons in the story.
- Consider how the story relates to real-life situations.
- Engage in group discussions or writing exercises to articulate personal interpretations.

Review Sample Questions and Activities

- Practice answering multiple-choice questions.
- Write short essays on assigned prompts.
- Participate in class discussions and peer reviews.

Benefits of Using the Gift of the Magi Test in Education

Enhances Literary Comprehension

By engaging with test questions and activities, students develop a deeper understanding of literary elements and storytelling techniques.

Develops Critical Thinking Skills

Analyzing the story's themes, symbols, and irony encourages learners to think beyond surface-level interpretations.

Encourages Personal Reflection

Questions about sacrifice and love motivate students to relate the story to their own experiences and values.

Prepares for Formal Assessments

Practicing with the test format helps students perform confidently in exams and evaluations.

SEO Optimization Tips for the Gift of the Magi Test

To maximize the visibility of this content in search engines, consider the following SEO strategies:

- Use relevant keywords throughout the article, such as "Gift of the Magi test," "literature assessment," "O. Henry short story questions," and "literary analysis activities."

- Incorporate descriptive headings (using **and**) to improve readability and SEO ranking.

- Include internal links to related resources, such as guides on literary devices or other story analyses.
- Use bullet points and numbered lists to organize key points clearly.
- Optimize images with alt text related to "The Gift of the Magi" and associated test materials.
- Ensure the content is comprehensive, over 1000 words, and free of keyword stuffing to maintain quality and SEO effectiveness.

Conclusion

The "Gift of the Magi" test is a valuable educational tool that offers insights into students' comprehension of one of literature's most poignant stories. By combining multiple question types, literary analysis, and creative assignments, educators can foster a richer understanding of themes like sacrifice, love, and irony. Proper preparation and engagement with the test materials not only enhance literary skills but also encourage personal reflection on moral values. Whether used in classroom settings or as part of a self-study plan, the Gift of the Magi test remains an essential resource for appreciating and analyzing O. Henry's timeless work. For teachers, students, and literature enthusiasts alike, mastering this test can deepen one's appreciation of storytelling and human emotion, making it an integral part of literary education.

Keywords for SEO Optimization:

Gift of the Magi test, O. Henry short story analysis, literary comprehension test, irony analysis in "The Gift of the Magi," themes of sacrifice and love, literature assessment tools, short story questions, critical thinking in literature, educational resources for "The Gift of the Magi."

Gift of the Magi Test: A Comprehensive Guide to Understanding the Classic Short Story and Its Themes

The Gift of the Magi test is an insightful tool often used in literature classes to assess students' understanding of O. Henry's timeless short story, The Gift of the Magi. This test examines comprehension of plot, themes, character development, symbolism, and moral lessons embedded within the narrative. As one of the most beloved stories in American literature, The Gift of the Magi offers rich material for analysis, making the test an essential component for educators aiming to evaluate students' grasp of literary elements and critical thinking skills.

Overview of The Gift of the Magi

Before diving into the specifics of the test, it's important to understand the core elements of the story itself. Published in 1905, O. Henry's The Gift of the Magi tells the touching tale of a young married couple, Jim and Della, who are financially poor but rich in love. Each desires to give the other a meaningful Christmas gift but faces economic hardship.

Plot Summary

- Della has saved \$1.87 to buy her husband a special Christmas gift.
- She decides to sell her long, beautiful hair to a wig maker to afford a chain for Jim's prized pocket watch.
- Meanwhile, Jim sells his watch to buy combs for Della's hair.
- When they exchange gifts, they realize their sacrifices have rendered their presents useless, yet their love remains the true gift.

Major Themes

- Selfless love and sacrifice
- The value of appreciated possessions versus emotional significance
- The unpredictability of generosity
- Irony and humility

Understanding these aspects is crucial when preparing for a gift of the magi test.

Structuring the Gift of the Magi Test

A well-designed test on The Gift of the Magi typically covers several key areas:

- Multiple Choice Questions

Assess basic comprehension, vocabulary, and recall of plot details.

- Short Answer Questions

Encourage students to articulate themes, character motivations, and symbolism.

- Essay Prompts

Foster critical analysis, interpretation, and personal reflection on the story's moral lessons.

- Literary Analysis Activities

Involve identifying literary devices such as irony, symbolism, and tone.

Sample Questions for the Gift of the Magi Test

Multiple Choice Questions

- What is the primary reason Della wants to buy Jim a special gift?
 - A) She wants to impress her friends
 - B) She wants to show her love for Jim
 - C) She needs to sell her belongings
 - D) She wants to buy herself something
- What does Jim sell to buy Della a gift?

- A) His coat
 - B) His watch
 - C) His savings
 - D) His car
-
- What is the significance of the story's title, The Gift of the Magi?
-
- A) It refers to the wise men who brought gifts to Jesus
 - B) It is the name of the jewelry store
 - C) It symbolizes greed
 - D) It is Jim's nickname

Short Answer Questions

- Explain how irony is used in the story and provide specific examples.
- Describe the sacrifices Jim and Della make for each other.
- What is the moral lesson of The Gift of the Magi?

Essay Prompts

- Discuss the theme of sacrificial love in The Gift of the Magi. How do Jim and Della exemplify this theme?
- Analyze the role of irony in shaping the story's message. How does irony contribute to the story's emotional impact?
- Reflect on the significance of possessions versus love in the story. What does O. Henry suggest about what truly matters?

Key Literary Devices to Focus on in the Gift of the Magi Test

Irony

- Situational irony is central?the gifts become useless because of the sacrifices made.
- Verbal irony also appears in the way characters express their love and sacrifice.

Symbolism

- Della’s hair and Jim’s watch symbolize their love and sacrifices.
- The gifts themselves (combs and chain) symbolize the depth of their affection.

Tone and Mood

- The tone is tender, warm, and appreciative of love’s sacrifices.
- The mood evokes empathy and reflection on true generosity.

Tips for Teachers When Administering the Gift of the Magi Test

- Include a variety of question types to assess different levels of understanding.
- Encourage critical thinking by asking students to analyze characters’ motivations and the story’s themes.
- Incorporate open-ended questions to allow students to express personal interpretations.
- Use quotations from the story as evidence in short answer and essay questions.

Sample Rubric for Grading the Gift of the Magi Test

| Criteria | Excellent (4) | Good (3) | Fair (2) | Needs Improvement (1) |

|---|---|---|---|

| Comprehension of Plot | Demonstrates thorough understanding with accurate details | Shows good understanding with minor inaccuracies | Basic understanding with some errors | Limited understanding, many errors |

| Analysis of Themes | Insightful analysis with clear connections | Good analysis with some elaboration | Basic analysis, lacks depth | Minimal or no analysis |

| Use of Evidence | Effectively uses quotes and examples | Uses relevant evidence with some explanation | Limited evidence, weak explanations | No evidence or explanation provided |

| Writing Clarity | Well-organized, clear, and free of errors | Mostly clear with minor errors | Some organization, several errors | Unorganized, difficult to understand |

Conclusion

The gift of the magi test plays a crucial role in evaluating students’ comprehension and appreciation of O. Henry’s The Gift of the Magi. By incorporating diverse question formats, focusing on key

literary elements, and encouraging critical thinking, educators can help students deepen their understanding of the story's themes and moral lessons. Ultimately, this test not only assesses knowledge but also fosters reflection on the true meaning of love, sacrifice, and generosity—values that resonate beyond the pages of the story and into everyday life.

Remember: The essence of The Gift of the Magi lies in understanding that love is the greatest gift of all, often requiring sacrifice that, while seemingly foolish or ironic, embodies the true spirit of giving. Use your test as a tool to explore these profound ideas and to appreciate the timeless wisdom woven into this classic tale.

Question What is the main theme of the 'Gift of the Magi' test? The main theme is selfless love and sacrifice, highlighting how personal sacrifices can demonstrate true affection. Which literary devices are most prominent in the 'Gift of the Magi' test? The story features prominent use of irony, symbolism, and emotional appeal to convey its message. How can the 'Gift of the Magi' test assess students' understanding of sacrifice? By analyzing questions related to characters' motivations and the significance of their gifts, the test evaluates comprehension of sacrificial themes. What are common questions asked in the 'Gift of the Magi' test regarding plot development? Questions often focus on the characters' decisions, the irony of their sacrifices, and how these elements contribute to the story's moral. How does the 'Gift of the Magi' test evaluate students' understanding of symbolism? It assesses students' ability to interpret the significance of the gifts and the characters' actions as symbols of love and sacrifice. What role does irony play in the 'Gift of the Magi' test questions? Test questions frequently analyze the situational irony where both characters sacrifice their prized possessions, which ultimately renders their gifts useless. How can educators prepare students for the 'Gift of the Magi' test? Educators can facilitate discussions on themes, analyze key passages, and practice identifying literary devices to deepen students' understanding.

Related keywords: The Gift of the Magi, O. Henry, short story, irony, Christmas gift, sacrifice, love, sacrifice story, classic literature, holiday story

SAMPLE GIFT LETTER FOR TAX PURPOSES

sample gift letter for tax purposes is an essential document that individuals may need to provide when giving or receiving sizable gifts, especially in the context of tax reporting and compliance. Whether you are gifting property, money, or other assets, understanding how to craft an accurate and comprehensive gift letter can ensure that both the giver and the recipient meet IRS requirements and avoid potential legal complications. This article offers a comprehensive guide on how to prepare a sample gift letter for tax purposes, including key elements to include, best practices, and sample templates to help you navigate this important aspect of financial gifting.

Understanding the Importance of a Gift Letter for Tax Purposes

What Is a Gift Letter?

A gift letter is a formal document that confirms the transfer of assets or funds from one individual (the donor) to another (the recipient). It serves as proof of the gift and provides details about the amount or property transferred, the relationship between the parties, and the intentions behind the gift.

Why is a Gift Letter Necessary?

While small gifts may not require extensive documentation, larger gifts—especially those exceeding the annual gift tax exclusion—necessitate a gift letter for several reasons:

- Tax Compliance: To demonstrate that the transfer is a gift, not a loan or income.
- IRS Documentation: To substantiate the gift in case of audits or inquiries.
- Loan or Mortgage Applications: Lenders often require gift letters when a family member's gift is used toward a down payment.
- Estate Planning: To clearly document transfers for future estate considerations.

Key Elements of a Sample Gift Letter for Tax Purposes

Creating an effective gift letter involves including specific details to ensure clarity and compliance. Here are the essential components to incorporate:

1. Date of the Letter

Specify the date when the gift letter is written. This helps establish the timeline of the gift.

2. Donor's Information

Include full legal name, address, contact information, and sometimes the donor's Social Security number or Taxpayer Identification Number (TIN).

3. Recipient's Information

Provide the full name and address of the recipient.

4. Description of the Gift

Clearly describe what is being gifted:

- Cash amount or specific sum
- Property details (address, legal description)
- Other assets (stocks, jewelry, etc.)

5. Value of the Gift

State the fair market value of the gift at the time of transfer.

6. Relationship Between Donor and Recipient

Indicate the nature of the relationship (e.g., parent, grandparent, friend).

7. Statement of Gift

A declaration affirming that the transfer is a gift and not a loan or income.

8. Donor?s Signature

Signature of the donor, often notarized for added authenticity.

9. Notarization (Optional but Recommended)

Some institutions or situations may require notarization to reinforce authenticity.

Sample Gift Letter for Tax Purposes: Templates and Examples

Below are sample templates that you can customize based on your specific circumstances.

Sample 1: Cash Gift Letter

``plaintext

[Date]

[Donor?s Full Name]

[Donor?s Address]

[City, State, ZIP]

[Phone Number]

[Email Address]

To Whom It May Concern,

I, [Donor?s Full Name], hereby certify that I have gifted the amount of [\$X,XXX] to [Recipient?s Full Name] on [Date of Gift]. This transfer is a gift with no expectation of repayment or compensation.

The recipient is my [relationship, e.g., son, daughter, nephew], and this gift is given freely and voluntarily. The fair market value of this gift is [\$X,XXX], and I affirm that it is not a loan or income.

Please contact me if further information is needed.

Sincerely,

[Donor?s Signature]

[Notary Public Signature and Seal if required]

...

Sample 2: Property Gift Letter

``plaintext

[Date]

[Donor?s Full Name]

[Donor?s Address]

[City, State, ZIP]

[Phone Number]

[Email Address]

To Whom It May Concern,

This letter confirms that I, [Donor?s Full Name], am gifting the property located at [Property Address], legally described as [Legal Description or Parcel Number], to [Recipient?s Full Name] on [Date of Transfer].

The current fair market value of the property is estimated at [\$X,XXX]. This transfer is a gift with no expectation of repayment and is made voluntarily. The recipient is my [relationship].

I affirm that I am the legal owner of the property and have the authority to gift it.

Sincerely,

[Donor?s Signature]

[Notary Public Signature and Seal if required]

...

Best Practices for Writing a Gift Letter for Tax Purposes

To ensure your gift letter is valid and effective, consider the following best practices:

1. Be Clear and Concise

Use straightforward language. Clearly state the amount or property being gifted and avoid ambiguity.

2. Include All Relevant Details

Don?t omit critical information such as the date, relationship, and value.

3. Use Proper Formatting

Maintain a professional tone and format, especially if the letter will be used for official purposes.

4. Sign and Notarize

While notarization is optional, having the letter notarized can provide additional legal credibility.

5. Keep Copies

Both parties should retain copies of the signed gift letter for their records and potential IRS audits.

6. Follow State and IRS Guidelines

Ensure the letter aligns with any state-specific requirements and IRS rules for gift documentation.

Additional Considerations When Using a Gift Letter for Tax Purposes

Annual Gift Tax Exclusion

As of 2023, the IRS allows an individual to gift up to \$17,000 per recipient per year without triggering gift tax or requiring filing. Gifts exceeding this amount require filing IRS Form 709 and may impact lifetime estate and gift tax exemptions.

Reporting Requirements

Gifts over the annual exclusion amount must be reported to the IRS. The gift letter supports this reporting by providing detailed documentation.

Gift Tax Implications

Although most gifts are not taxable due to exclusions, proper documentation helps clarify the nature of the transfer and protects both parties.

Estate Planning

Gifting assets through well-documented gift letters can be an effective estate planning strategy, reducing taxable estate size.

Conclusion

Creating a comprehensive and accurate sample gift letter for tax purposes is crucial for ensuring compliance with IRS regulations and avoiding potential legal or tax issues. Whether you are gifting cash, property, or other assets, including detailed information, maintaining proper documentation, and following best practices can make the process seamless and transparent. Remember to tailor your gift letter to your specific situation, consult with a tax professional if needed, and keep copies for your records. Proper documentation not only facilitates smooth transactions but also provides peace of mind that your generosity is properly documented and compliant with tax laws.

Keywords optimized for SEO: gift letter for tax purposes, sample gift letter, gift letter template, gift letter for IRS, gift tax documentation, gift letter for property, gift letter for cash, how to write a gift letter, gift letter requirements, gift tax reporting

Sample Gift Letter for Tax Purposes: A Comprehensive Guide to Understanding and Drafting

When it comes to gifting assets or cash, whether to family members, friends, or charitable organizations, understanding the importance of properly documenting these transactions is crucial, especially for tax purposes. One essential document in this process is the sample gift letter for tax purposes. This letter serves as a formal declaration of the gift, providing necessary details to tax authorities and ensuring transparency. In this guide, we will explore what a gift letter entails, why it's important, how to craft an effective sample gift letter for tax purposes, and best practices to ensure compliance with IRS regulations and other relevant guidelines.

What Is a Gift Letter for Tax Purposes?

A gift letter for tax purposes is a formal document provided by the donor (the person giving the gift) to substantiate the transfer of assets or money as a gift. It clarifies that the transfer is indeed a gift, not a loan or payment for services, and specifies the nature, amount, and date of the gift. This documentation can be vital during tax reporting, especially if the gift exceeds certain thresholds that might trigger gift tax obligations.

Key functions of a gift letter include:

- Providing evidence of gift transactions to tax authorities
- Clarifying the intent of the transfer as a gift
- Protecting both donor and recipient from future disputes or misunderstandings
- Helping the recipient demonstrate that the transfer is not taxable income

Why Is a Sample Gift Letter for Tax Purposes Important?

While the IRS and other tax authorities do not always require a gift letter, having one is highly recommended, especially in cases involving substantial gifts. The benefits include:

- Ensuring Compliance: Proper documentation helps avoid misunderstandings or audits related to gift taxes.
- Establishing Gift Value: Clearly stating the value of the gift can assist in calculating potential gift taxes.
- Supporting Exemptions and Deductions: Gift letters can help claim applicable exemptions or deductions, such as the annual gift exclusion.
- Providing Clarity: In case of future inquiries, a well-structured gift letter offers concrete proof of intent.

When Is a Gift Letter Necessary?

A gift letter becomes particularly important under these circumstances:

- The gift exceeds the annual gift tax exclusion limit (e.g., \$17,000 per recipient in 2023).
- You're transferring real estate or valuable assets.
- You want to document a large cash gift to a family member or friend.
- The gift involves non-cash assets such as stocks, jewelry, or property.
- You're making a gift to a charitable organization but need to prove the gift for tax deduction purposes.

Essential Components of a Sample Gift Letter for Tax Purposes

An effective sample gift letter for tax purposes should contain specific information to ensure clarity and legal sufficiency:

- Donor's Details
 - Full legal name
 - Address
 - Contact information
 - Social Security Number (or Tax ID for entities)
- Recipient's Details
 - Full legal name
 - Address
 - Relationship to the donor (if applicable)
- Details of the Gift
 - Description of the gift (cash, property, stocks, etc.)
 - Exact amount or fair market value
 - Date of transfer

- Method of transfer (check, wire transfer, delivery, etc.)
- Statement of Gift
- Clear declaration that the transfer is a gift and not a loan or compensation
- Affirmation that the donor does not expect repayment
- Signatures and Date
- Donor's signature
- Date of signing

Sample Gift Letter for Tax Purposes

Below is a detailed example of a gift letter that incorporates these key components:

[Donor's Full Name]

[Donor's Address]

[City, State, ZIP Code]

[Phone Number]

[Email Address]

[Social Security Number or Tax ID]

[Date]

[Recipient's Full Name]

[Recipient's Address]

[City, State, ZIP Code]

Dear [Recipient's Name],

I, [Donor?s Full Name], am writing this letter to confirm that I am giving you a gift of [description of gift, e.g., \$20,000 in cash, a property, stocks, etc.] on [date of transfer]. This gift is given freely and without expectation of repayment or any other consideration.

The total value of this gift is approximately [amount or market value], and it was transferred to you via [method, e.g., bank check, wire transfer, physical delivery] on [date].

Please be advised that this gift is given solely out of generosity and does not constitute a loan, income, or payment for services. I understand that under current IRS regulations, gifts exceeding the annual exclusion limit may require reporting, but I am not expecting any tax liability related to this transfer.

This letter serves as documentation of this gift for your records and for any relevant tax reporting purposes. Should you require any additional information, please do not hesitate to contact me.

Sincerely,

[Signature]

[Donor?s Full Name]

[Date]

Best Practices When Drafting a Gift Letter

To maximize the effectiveness and legal standing of your gift letter, consider these best practices:

- Be Clear and Specific: Avoid vague language. Clearly state the nature and amount of the gift.
- Use Formal Language: Maintain professionalism to ensure the document holds weight.
- Keep Copies: Both donor and recipient should retain signed copies of the letter.
- Update as Needed: For ongoing gifts or multiple transfers, update the letter accordingly.
- Consult a Tax Professional: Especially for large gifts, professional advice ensures compliance and optimal tax handling.

Additional Tips for Tax-Related Gift Documentation

- Keep Records of Transfer Methods: Bank statements, wire transfer confirmations, or receipts support the gift?s authenticity.
- Be Aware of Gift Tax Limits: For 2023, the annual gift exclusion is \$17,000 per recipient. Gifts

exceeding this amount may require IRS reporting using Form 709.

- Understand Gift Tax Implications: The donor may be responsible for gift taxes if the lifetime exemption is exceeded.
- Consider State Laws: Some states have specific rules or exemptions regarding gift taxes.

Conclusion

A sample gift letter for tax purposes is a vital document that helps clarify and substantiate your gift transactions for tax reporting and compliance. Crafting a clear, detailed, and professional gift letter ensures that both you and the recipient are protected and prepared should any questions or audits arise. Whether you're giving cash, property, or other valuable assets, understanding how to properly document your gift with an effective letter can save time, prevent legal issues, and provide peace of mind.

Remember, when in doubt, always consult with a tax professional or legal advisor to tailor your gift documentation to your specific circumstances and ensure full compliance with applicable laws.

Question What is a sample gift letter for tax purposes? A sample gift letter for tax purposes is a template document that formally states the details of a gift given, including the donor's and recipient's information, the value of the gift, and the purpose, which helps in documenting the gift for tax reporting and compliance. **Answer** Why do I need a gift letter for tax purposes? A gift letter is required to substantiate the gift's value and nature when reporting it to tax authorities, ensuring compliance with gift tax regulations and avoiding potential penalties or audits. What information should be included in a sample gift letter? A comprehensive gift letter should include the donor's and recipient's names and addresses, date of the gift, description and value of the gift, relationship between donor and recipient, and a statement confirming that the gift is not a loan or income. Can I use a generic gift letter template for tax purposes? While generic templates can be helpful, it is advisable to customize the gift letter to accurately reflect the specific details of your gift and consult with a tax professional to ensure compliance with applicable laws. Does a gift letter need to be notarized for tax purposes? Notarization is generally not required for a gift letter for tax purposes, but having it notarized can provide additional verification and may be recommended in certain situations or for larger gifts.

Related keywords: gift letter template, gift declaration letter, gift letter for IRS, gift letter for tax deduction, gift letter format, gift letter sample, gift letter for donations, gift letter for property transfer, gift letter requirements, gift letter authorization

Read the full article online: [SAMPLE GIFT LETTER FOR TAX PURPOSES](#)