

Dear Sir or Madam,

Please find enclosed a copy of the letter that we have sent to your client, [client name from spreadsheet].

HMRC recognises the value of having professional agents helping customers comply with their tax obligations. For information on the required standards for agents, go to **<https://www.gov.uk/government/publications/hmrc-the-standard-for-agents/hmrc-the-standard-for-agents>**.

There is a factsheet available on SEES that can be sent as an attachment if you would prefer.

Yours faithfully HM Revenue and Customs