

[Firm Letterhead]

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Re: Entity Classification Tax Position Opinion - [Entity Name]

Dear [Client Name],

We have been requested to provide a formal legal opinion regarding the classification of [Entity Name] (the "Company") for United States federal income tax purposes under the Internal Revenue Code of 1986, as amended, and the Treasury Regulations promulgated thereunder.

FACTUAL BACKGROUND

In rendering this opinion, we have reviewed the following documents and relied upon the following facts: [List Documents, e.g., Articles of Organization, Operating Agreement, IRS Form 8832]. We assume all signatures are genuine and all documents submitted to us are authentic.

TAX ANALYSIS

Under Treasury Regulation Section 301.7701-3, an eligible entity with at least two members can elect to be classified as either an association taxable as a corporation or as a partnership. Our analysis considers the following factors:

- The default classification of the entity under [State/Jurisdiction] law.
- The filing status of IRS Form 8832 (Entity Classification Election).
- The number of owners/members and their respective tax residencies.

OPINION

Based upon the facts and representations provided, it is our opinion that, for U.S. federal income tax purposes, [Entity Name] should be classified as a [Partnership / Disregarded Entity / C-Corporation / S-Corporation].

LIMITATIONS

This opinion is based on the law as it exists on the date hereof. We undertake no obligation to update this opinion for subsequent changes in law or fact. This opinion is provided solely for the benefit of [Client Name] and may not be relied upon by any other party without our express written consent.

Sincerely,

[Signature]

[Name of Authorized Signatory]

[Title/Firm Name]