

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Re: Tax Opinion Regarding [Description of Transaction/Position]

Dear [Client Name],

1. Introduction

This opinion letter is rendered at your request regarding the federal income tax consequences of [Describe Transaction]. You have asked for our opinion as to whether the tax position taken with respect to [Specific Issue] meets the "more likely than not" standard of authority.

2. Facts and Assumptions

In rendering this opinion, we have examined and relied upon the following documents and representations: [List Documents, e.g., Purchase Agreements, Financial Records]. We have assumed that all signatures are genuine and that the transaction will be executed exactly as described in the provided documentation.

3. Applicable Law

Our analysis is based on the Internal Revenue Code of 1986, as amended, Treasury Regulations, judicial decisions, and published rulings by the Internal Revenue Service (IRS) as of the date of this letter.

4. Legal Analysis

[Insert Detailed Analysis of Statutes and Case Law]

[Address Counterarguments or Conflicting Authorities]

5. Opinion

Based upon the facts as represented to us and the legal authorities cited above, it is our opinion that there is a greater than 50 percent likelihood that the tax position described herein would be upheld if challenged by the IRS and litigated on its merits. Specifically, it is more likely than not that [State Specific Tax Conclusion].

6. Scope and Limitations

This opinion is limited to the specific issues addressed above and does not address any other federal, state, or local tax consequences. This opinion is intended solely for your benefit and may not be relied upon by any other person or entity without our express written consent. Our opinion is based on current law; should the law change, our conclusion may no longer be valid.

Sincerely,

[Signature]

[Name of Tax Professional/Firm]
[Title]