

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Re: Tax Opinion Regarding [Specific Transaction/Position]

Dear [Client Name],

We have been requested to provide a formal legal opinion regarding the federal income tax consequences of [Describe Transaction/Structure]. Specifically, you have asked for our opinion on whether the position taken by [Taxpayer Name] meets the "Will" level of confidence for tax reporting purposes.

Scope of Review

In rendering this opinion, we have reviewed the following documents and representations: [List Documents, e.g., Purchase Agreements, Financial Statements, Certificates of Fact]. We have assumed the authenticity of all documents submitted to us and the accuracy of all representations made by the management of [Company Name].

Factual Background

[Insert detailed description of the facts and circumstances surrounding the tax position].

Legal Analysis

Our analysis is based on the Internal Revenue Code of 1986, as amended, Treasury Regulations, judicial decisions, and administrative rulings by the Internal Revenue Service (IRS). [Insert detailed legal argument and application of law to facts].

Opinion

Based upon the facts as represented to us and the legal authorities cited above, it is our opinion that the tax position described herein "Will" be upheld if challenged by the IRS. A "Will" level of confidence represents a high degree of certainty, concluding that there is no material risk of a different outcome and that the position would be sustained on its merits in a court of last resort.

Qualifications and Limitations

This opinion is expressed as of the date hereof and is based on the law as it currently exists. We undertake no obligation to update this letter for subsequent changes in law or fact. This opinion is intended 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 Partner/Attorney]

[Law Firm/Tax Practice Name]