

[Firm Name]
[Firm Address]
[City, State, Zip Code]
[Date]

[Client Name]
[Client Address]
[City, State, Zip Code]

RE: Audit Defense and Substantiation Opinion - [Tax Year]

Dear [Client Name],

This letter provides our professional opinion regarding the substantiation of specific items reported on your federal income tax return for the year [Year], currently under examination by the [Taxing Authority].

Scope of Review

We have reviewed the following documentation provided by you:

- [Document 1: e.g., Receipts and Invoices]
- [Document 2: e.g., Canceled Checks and Bank Statements]
- [Document 3: e.g., Mileage Logs/Travel Records]
- [Document 4: e.g., Contractual Agreements]

Analysis and Opinion

Based on our review of the Internal Revenue Code (IRC) Section [Insert Section, e.g., 162 or 274] and relevant Treasury Regulations, it is our opinion that the documentation provided meets the "adequate records" requirement for substantiation. The records clearly establish the amount, date, place, and business purpose of the expenditures in question.

Specifically, we find that:

1. [Point 1: e.g., Business nexus is clearly defined.]
2. [Point 2: e.g., Record-keeping matches the required contemporaneous standard.]

Conclusion

It is our professional judgment that there is a reasonable basis for the positions taken on the tax return. We are prepared to defend these positions during the audit proceedings and believe the evidence provided is sufficient to support the deductions as claimed.

This opinion is based on the facts as presented to us. Should any facts change, this opinion may no longer be valid.

Sincerely,

[Signature]
[Name of Practitioner]
[Title/Credentials]
[Firm Name]