

[Law Firm or Accounting Firm Letterhead]

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Re: Controlled Group Determination for [Company Name(s)]

Dear [Client Contact Name],

Pursuant to your request, we have reviewed the ownership structure of [Company Name] and its affiliated entities (collectively, the "Entities") to determine whether they constitute a controlled group of corporations or a group of trades or businesses under common control within the meaning of Internal Revenue Code (IRC) Sections 414(b) and 414(c).

### **Documents Reviewed**

In rendering this opinion, we have examined the following documents provided by you:

- Articles of Incorporation/Organization;
- Bylaws or Operating Agreements;
- Stock certificates or ownership ledgers;
- [List other relevant documents, e.g., Partnership Agreements].

### **Factual Assumptions**

Our determination is based on the following factual representations provided by management:

- [Entity A] is owned [Percentage]% by [Owner Name].
- [Entity B] is owned [Percentage]% by [Owner Name].
- [Describe any attribution rules applied, such as spousal or family ownership].

### **Legal Analysis**

Under IRC Section 414, entities must be aggregated for purposes of employee benefit plan testing if they meet the definition of a Parent-Subsidiary, Brother-Sister, or Combined Group:

- **Parent-Subsidiary:** Exists when one or more chains of organizations are connected through ownership of a controlling interest (80%) with a common parent.
- **Brother-Sister:** Exists when five or fewer persons own a controlling interest (80%) of each organization and possess effective control (more than 50%) taking into account only identical ownership.

### **Opinion**

Based on the facts and analysis set forth above, it is our opinion that as of [Date], the following entities [DO/DO NOT] constitute a controlled group for purposes of the Internal Revenue Code. Specifically:

[Detailed conclusion regarding which entities are grouped together].

### **Limitations**

This opinion is based on the law and facts as they exist on the date hereof. Any change in ownership, corporate structure, or applicable tax law may invalidate this conclusion. This letter is intended solely for the use of [Client Name] for the purposes of [Reason, e.g., 401(k) compliance] and may not be relied upon by any other party.

Sincerely,

[Signature]

[Name of Professional]

[Title]