

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

RE: Opinion Letter - Qualified Wages Computation and Allocation for [Tax Year/Period]

Dear [Client Contact Name],

This letter provides our professional opinion regarding the computation and allocation of qualified wages for [Company Name] (the "Company") for the period ending [Date], specifically in relation to [Internal Revenue Code Section, e.g., Section 41 R&D Credit or Section 3134 ERC].

Scope of Review

We have examined the payroll records, employee job descriptions, and time tracking documentation provided by the Company. Our review was conducted to determine the eligibility of wages paid to employees and the proper allocation of those wages to qualified activities.

Factual Representations

Our opinion is based on the following facts provided by management:

- The total gross wages paid during the period were **[\$Amount]**.
- Employees identified in the attached schedule performed [Description of Qualified Services].
- Time allocations were determined based on [Methodology, e.g., contemporaneous logs or statistical sampling].

Analysis and Computation

Based on our analysis, we have calculated the qualified wages as follows:

- **Direct Wages:** **[\$Amount]**
- **Qualified Health Plan Expenses:** **[\$Amount]**
- **Employer Taxes (if applicable):** **[\$Amount]**
- **Total Qualified Wages:** **[\$Amount]**

The allocation methodology used complies with [Specific Regulation/Guidance], ensuring that only the portion of time spent on qualified activities has been included in the credit base.

Opinion

In our opinion, the computation of qualified wages and the subsequent allocation to qualified activities are presented fairly, in all material respects, in accordance with the requirements of **[Applicable Tax Law]**. The Company has maintained sufficient documentation to support these allocations in the event of an audit.

Limitation

This opinion is based on the tax laws and interpretations existing as of the date of this letter. We assume no obligation to update this letter for subsequent changes in law.

Sincerely,

[Signature]

[Name of Principal/Partner]

[Firm Name]