[Firm Name]
[Address Line 1]
[Address Line 2]
[City, State, Zip Code]

[Date]

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

RE: Tax Opinion Regarding the Migration of Intellectual Property from [Origin Country] to [Destination Country]

Dear [Client Representative Name],

This opinion letter is provided at your request to analyze the tax consequences of the migration of certain intellectual property (the "IP") from [Transferring Entity Name] to [Receiving Entity Name].

1. Scope of Review

We have reviewed the following documents and information: [List relevant agreements, valuations, and corporate structure charts]. Our opinion is based on the facts provided by management and the tax laws currently in effect in [Jurisdiction A] and [Jurisdiction B].

2. Description of Transaction

The proposed transaction involves the [sale/license/contribution] of [Description of IP] to [Receiving Entity] located in [Destination Country]. The stated business purpose for this migration is [Purpose, e.g., centralized management, R&D alignment].

3. Tax Analysis

A. Exit Taxation: Under [Section/Law], the transfer of IP is subject to exit tax based on the fair market value of the assets. Based on the valuation report dated [Date], the capital gain is estimated at [Amount].

B. Transfer Pricing: The consideration for the IP must comply with the arm's length principle as defined by [OECD Guidelines/Local Regulations]. We have analyzed the [Methodology, e.g., CUT or Profit Split Method] used to determine the price.

C. Withholding Taxes: We have analyzed the applicable tax treaty between [Country A] and [Country B]. Under Article [Number], the withholding tax rate on subsequent royalty payments is [Percentage].

D. Amortization and Stepped-up Basis: In the destination jurisdiction, [Receiving Entity] is expected to [be/not be] eligible to amortize the acquired IP for tax purposes over a period of [Number] years.

4. Conclusion and Opinion

Based on the foregoing, it is our opinion that [Summary Statement of Tax Treatment]. Specifically, the transaction should be recognized as a taxable [Sale/Contribution] resulting in [Specific Tax Result].

5. Limitations

This opinion is limited to the specific facts described herein and is based on current tax law. It is not binding on tax authorities. We express no opinion on the valuation figures provided by third-party appraisers.

Sincerely,

[Signature]
[Name of Partner]
[Firm Name]