[Firm Letterhead]

[Date]

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

Re: Legal Opinion Regarding Transfer Tax Treatment of [Name of Trust/Entity]

Dear [Client Name],

You have requested our legal opinion regarding the federal gift, estate, and generation-skipping transfer (GST) tax consequences of the proposed transfer of [Description of Assets] to the [Name of Trust/Entity] (the "Transaction").

Documents Reviewed

In rendering this opinion, we have reviewed the following documents:

- The executed Trust Agreement dated [Date];
- Appraisal reports prepared by [Appraiser Name];
- [List other relevant documents].

Factual Assumptions

This opinion is based on the following assumptions: [List assumptions, e.g., the transfer is irrevocable, the donor retains no power to alter beneficial enjoyment, etc.].

Legal Analysis and Opinions

1. Federal Gift Tax
Based on Internal Revenue Code (IRC) Section 2511, it is our opinion that the Transaction constitutes a completed gift for federal gift tax purposes. The value of the gift will be determined under IRC Section 2512.

2. Federal Estate Tax
It is our opinion that the assets transferred will not be includible in your gross estate under IRC Sections 2035, 2036, 2037, or 2038, provided that you do not retain any prohibited powers or interests as defined in those sections.

3. Generation-Skipping Transfer (GST) Tax
[Describe whether the transfer is a direct skip, taxable termination, or taxable distribution, and the application of GST exemption under IRC Section 2631].

Conclusion

Based on the law as it exists on the date of this letter, the Transaction should be treated as [Summary of Treatment]. This opinion is limited to the federal tax matters specifically addressed herein and does not address state tax implications or other legal issues.

This opinion is rendered solely for your benefit and may not be relied upon by any other person or entity without our prior written consent.

Sincerely,

[Attorney Signature]
[Attorney Name]
[Firm Name]