

[Law Firm or Accounting Firm Letterhead]

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

**Re: Entity Classification of [Name of LLC], a [State] Limited Liability Company**

To [Client Name/Board of Managers]:

We have acted as counsel to [Name of LLC] (the "Company"), a limited liability company organized under the laws of the State of [State], in connection with determining its classification for federal income tax purposes.

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

1. The Articles of Organization of the Company filed with the Secretary of State of [State] on [Date].
2. The Operating Agreement of the Company dated [Date].
3. [List other relevant documents, e.g., IRS Form 8832 if applicable].

Our opinion is based on the Internal Revenue Code of 1986, as amended, Treasury Regulations promulgated thereunder, and current administrative positions of the Internal Revenue Service (IRS).

**OPINION**

Based upon the foregoing and provided that the Company does not elect to be treated as an association taxable as a corporation, it is our opinion that:

[Select Applicable Option]

**[Option A: Disregarded Entity]**

Since the Company has a single owner and has not elected to be treated as a corporation, the Company will be disregarded as an entity separate from its owner for federal income tax purposes pursuant to Treasury Regulation Section 301.7701-3.

**[Option B: Partnership]**

Since the Company has two or more members and has not elected to be treated as a corporation, the Company will be classified as a partnership for federal income tax purposes pursuant to Treasury Regulation Section 301.7701-3.

**[Option C: C-Corporation / S-Corporation]**

Because the Company has filed Form 8832 [and Form 2553 if applicable] with the Internal

Revenue Service, the Company will be classified as a [C-Corporation / S-Corporation] for federal income tax purposes.

This opinion is limited to the federal income tax classification of the Company and does not address state or local tax consequences. This letter is provided solely for your benefit and may not be relied upon by any other person without our prior written consent.

Very truly yours,

[Signature of Authorized Representative]

[Printed Name]

[Name of Firm]