

[Law Firm or Accounting Firm Letterhead]

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

**Re: Entity Classification Election for [Name of Entity]**

To the Board of Directors/Management of [Name of Entity]:

We have acted as counsel to [Name of Entity], a [State of Incorporation/Formation] [Type of Entity, e.g., Limited Liability Company] (the "Company"), in connection with its classification for federal income tax purposes under the "check-the-box" regulations of the Internal Revenue Code.

**Description of Transaction**

The Company was formed on [Date] under the laws of [State]. The Company intends to elect to be classified as a [C-Corporation / S-Corporation / Partnership / Disregarded Entity] for U.S. federal income tax purposes effective [Effective Date of Election]. To effectuate this classification, the Company will file IRS Form 8832 (Entity Classification Election) [and/or Form 2553 for S-Corp status].

**Documents Reviewed**

In rendering this opinion, we have examined the following:

- The Certificate of Formation/Incorporation and Operating Agreement/Bylaws of the Company;
- A draft of IRS Form [8832 / 2553] to be filed;
- Representations from the management of the Company regarding its ownership and operations;
- Such other documents and records as we deemed necessary.

**Opinion**

Based upon the foregoing and provided that the Company timely files the appropriate election form with the Internal Revenue Service, it is our opinion that:

1. The Company is an "eligible entity" as defined in Treasury Regulation Section 301.7701-3(a).
2. The election to be treated as a [Chosen Classification] is permitted under current Treasury Regulations.

3. From and after the effective date of [Effective Date], the Company will be classified as a [Chosen Classification] for U.S. federal income tax purposes.

### **Qualifications**

This opinion is based on the Internal Revenue Code of 1986, as amended, and the regulations promulgated thereunder as of the date hereof. This opinion is rendered solely for your benefit and may not be relied upon by any other person or for any other purpose without our prior written consent.

Sincerely,

[Signature]

[Name of Firm]