

[Date]

[Name of Recipient/Requesting Party]

[Title]

[Organization Name]

[Address]

[City, State, Zip Code]

Re: Opinion on Tax-Exempt Status of [Name of Nonprofit Entity]

To Whom It May Concern:

We have acted as counsel for [Name of Nonprofit Entity], a [State of Incorporation] nonprofit corporation (the "Organization"), in connection with determining its federal tax-exempt status. This letter is provided to confirm the Organization's classification for tax purposes.

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

- The Articles of Incorporation of the Organization;
- The Bylaws of the Organization;
- The IRS Determination Letter dated [Date];
- [Other Relevant Documents].

Based upon the foregoing and a review of the Internal Revenue Code of 1986, as amended (the "Code"), it is our opinion that:

1. **Tax-Exempt Status:** The Organization is exempt from federal income tax under Section 501(a) of the Code as an organization described in Section 501(c)(3).
2. **Public Charity Classification:** The Organization is classified as a public charity and not a private foundation under Section 509(a)([Insert specific subsection, e.g., 1, 2, or 3]) of the Code.
3. **Deductibility of Contributions:** Contributions made to the Organization are deductible for federal income, estate, and gift tax purposes under Sections 170, 2055, and 2522 of the Code, provided such contributions meet all other applicable requirements.

This opinion is based on the current laws and regulations and is subject to the Organization continuing to operate in accordance with its stated exempt purposes and maintaining its compliance with IRS filing requirements, including Form 990.

This letter is intended solely for the use of [Recipient Name] and may not be relied upon by any other person or entity without our express written consent.

Sincerely,

[Signature]
[Printed Name]
[Law Firm/Title]