Date: [Insert Date]

To:
[Executor/Personal Representative Name]
[Estate Name]
[Address]

RE: Preliminary Opinion on Federal Estate Tax Liability

Dear [Name],

As requested, we have performed a preliminary review of the assets and liabilities of the Estate of [Deceased Name] to provide an initial estimate of potential federal estate tax obligations.

1. Estimated Gross Estate
Based on current appraisals and documentation provided, the estimated gross value of the estate is $[Amount]. This includes real estate, financial accounts, personal property, and taxable life insurance proceeds.

2. Deductions and Adjustments
We have identified approximately $[Amount] in allowable deductions, including funeral expenses, administrative costs, debts of the decedent, and [Marital/Charitable] deductions.

3. Applicable Exclusion Amount
For the year of death ([Year]), the federal estate tax exemption is $[Amount]. We have also considered [Amount] in remaining lifetime gift tax exclusions.

4. Preliminary Tax Liability Calculation
Based on the current net taxable estate of $[Amount], the estimated federal estate tax liability is $[Amount]. This figure is subject to change based on final asset valuations and IRS audits.

5. Conclusion and Recommendations
It is our preliminary opinion that the estate [will / will not] be subject to federal estate taxes. We recommend [Action, e.g., securing formal appraisals / setting aside a tax reserve].

This opinion is based on information available as of this date and does not constitute a final tax determination. Final liability will be established upon the filing of Form 706.

Sincerely,

[Your Name/Firm Name]
[Title]