[Firm Name]
[Firm Address]
[City, State, Zip Code]
[Date]

[Executor/Administrator Name]
[Estate Name]
[Address]
[City, State, Zip Code]

Re: Final Estate Tax Liability Opinion - Estate of [Decedent Name]

To [Executor Name],

This formal opinion letter addresses the final federal and state estate tax liabilities for the Estate of [Decedent Name] (the "Estate"). Our analysis is based on the financial documentation provided, the United States Internal Revenue Code, and applicable state statutes as of the date of this letter.

1. Scope of Review
We have examined the following:

- Form 706 (United States Estate Tax Return);
- Applicable State Estate/Inheritance Tax Returns;
- Appraisal reports for real property and business interests;
- Date-of-death valuations for all financial accounts;
- Documentation of administrative expenses and funeral costs.

2. Summary of Tax Liability
Based on our review, the gross estate is valued at $[Amount]. After applying allowable deductions under [Section Numbers], the taxable estate is determined to be $[Amount].

- **Federal Estate Tax:** $[Amount]
- **State Estate/Inheritance Tax:** $[Amount]
- **Total Tax Liability:** $[Amount]

3. Opinion
It is our professional opinion that the calculated tax liability accurately reflects the obligations of the Estate. Upon payment of these amounts and the receipt of the "Closing Letter" or "Certificate of Discharge" from the relevant taxing authorities, the Executor may proceed with the final distribution of assets, subject to the retention of reserves for any final administrative contingencies.

4. Disclosures and Limitations
This opinion is based on the law as it exists today. Future legislative changes or audits by the Internal Revenue Service (IRS) may impact these conclusions. This letter is intended solely for

the use of the Executor and beneficiaries of the Estate and may not be relied upon by any other party.

Sincerely,

[Signature]
[Printed Name/Title]
[Professional License Number]