[Law Firm Letterhead]

[Date]

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

Re: Opinion of State and Federal Estate Tax Liability for the Estate of [Decedent Name]

Dear [Executor/Trustee Name],

We have acted as legal counsel to the Estate of [Decedent Name] (the "Estate") in connection with the determination of potential tax liabilities under the Internal Revenue Code and the tax laws of the State of [State Name].

Scope of Review

In rendering this opinion, we have examined the following:

- The Last Will and Testament and/or Trust Agreement of the Decedent;
- An inventory of assets comprising the gross estate as of the date of death;
- Appraisals and valuations of real property and business interests;
- Records of lifetime taxable gifts.

Federal Estate Tax Opinion

Based on the current federal estate tax exemption of $[Amount] and the calculated gross estate of $[Amount], it is our opinion that:
[Option A: The estate falls below the filing threshold and no Federal Estate Tax is due.]
[Option B: A Federal Estate Tax Return (Form 706) is required, and the estimated liability is $[Amount].]

State Estate Tax Opinion

Based on the laws of the State of [State Name] and the applicable state exemption of $[Amount], it is our opinion that:
[Option A: The estate is not subject to state-level estate or inheritance taxes.]
[Option B: The estate is subject to state tax in the estimated amount of $[Amount].]

Conclusion

This opinion is based on the facts provided to us and the tax laws currently in effect. Any change in asset valuation or legislative amendments may affect these conclusions. This letter is intended solely for the use of the Executor/Trustee in the administration of the Estate.

Sincerely,

[Signature]
[Name of Attorney]
[Law Firm Name]