[Law Firm Letterhead]

[Date]

[Name of Executor/Personal Representative]
[Estate Name]
[Address]
[City, Country, Post Code]

Re: Legal Opinion - U.S. Federal Estate Tax Liability for the Estate of [Decedent Name]

Dear [Name of Executor],

We have acted as counsel to the Estate of [Decedent Name] (the "Decedent") to determine the U.S. federal estate tax obligations arising from the Decedent's passing on [Date of Death].

1. Factual Background
Based on the documentation provided, the Decedent was a citizen of [Country] and a resident of [Country] at the time of death. The Decedent was not a U.S. citizen and did not hold a U.S. Permanent Resident Card (Green Card). The Decedent's presence in the United States did not meet the criteria for "domicile" under U.S. Treasury Regulation $20.0-1(b)(1).

2. Analysis of Situs
Under Internal Revenue Code (IRC) $2103, the gross estate of a Nonresident Alien (NRA) includes only property situated in the United States. We have reviewed the following assets:

- [Asset 1: e.g., Real Estate located in State] - Classified as U.S. situs property.
- [Asset 2: e.g., Shares in U.S. Corporations] - Classified as U.S. situs property.
- [Asset 3: e.g., Bank Deposits/Foreign Stock] - Classified as non-U.S. situs property under IRC $2105.

3. Applicable Tax Treaty
We have further considered the [Name of Treaty, e.g., U.S.-UK Estate Tax Treaty]. Under Article [Number], the Decedent is entitled to [Specific Relief or Pro-Rata Unified Credit].

4. Conclusion and Opinion
Based on the foregoing, it is our legal opinion that:

1. The Decedent is classified as a Nonresident Alien for U.S. federal estate tax purposes.
2. The total value of the U.S. situs gross estate is $[Amount].
3. [Select one: The Estate has no U.S. federal estate tax liability / The Estate's total tax liability is estimated at $[Amount]].
4. An IRS Form 706-NA [is/is not] required to be filed.

This opinion is based on U.S. federal tax law as of the date of this letter and is intended solely for the use of the Executor in the administration of the Estate.

Sincerely,

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