[Law Firm Letterhead]

[Date]

[Name of Executor/Personal Representative]
[Estate of Decedent's Name]
[Address]
[City, State, Zip Code]

Re: Legal Opinion Regarding Marital Deduction Qualification for Federal Estate Tax Purposes

Dear [Name of Executor]:

We have acted as legal counsel to the Estate of [Decedent's Name] (the "Estate") in connection with the preparation of the United States Estate (and Generation-Skipping Transfer) Tax Return (Form 706). You have requested our legal opinion as to whether the bequest to [Surviving Spouse's Name] (the "Surviving Spouse") qualifies for the federal estate tax marital deduction under Section 2056 of the Internal Revenue Code of 1986, as amended (the "Code").

Documents Reviewed

In rendering this opinion, we have examined the following:

- The Last Will and Testament of [Decedent's Name] dated [Date];
- The [Name of Trust, if applicable] dated [Date];
- The death certificate of [Decedent's Name];
- Evidence of the U.S. citizenship of the Surviving Spouse; and
- Such other documents and records as we deemed necessary.

Factual Assumptions

Our opinion is based on the following factual assumptions:

- The Decedent and the Surviving Spouse were validly married under the laws of [State] at the time of death;
- The Surviving Spouse survived the Decedent;
- The property interests passing to the Surviving Spouse are included in the Decedent's gross estate; and
- The Surviving Spouse is a citizen of the United States.

Legal Analysis

Under Code Section 2056(a), a marital deduction is allowed for the value of any interest in property which passes or has passed from the decedent to the surviving spouse, to the extent such interest is included in determining the value of the gross estate. Under Code Section 2056(b),

"terminable interests" generally do not qualify unless they meet specific exceptions, such as Qualified Terminable Interest Property (QTIP) under Section 2056(b)(7).

Opinion

Based upon the foregoing and provided that a proper election is made on Form 706 (if applicable), it is our opinion that:

1. The assets passing to the Surviving Spouse under [Section/Article] of the [Will/Trust] constitute a deductible interest for purposes of the federal estate tax marital deduction.
2. The interest is not a non-deductible terminable interest as defined in Code Section 2056(b).
3. Accordingly, the Estate is entitled to a marital deduction equal to the value of the qualifying property passing to the Surviving Spouse, thereby reducing the taxable estate of the Decedent.

Qualifications

This opinion is limited to federal estate tax laws and the laws of the State of [State]. We express no opinion as to any other taxes or legal matters. This letter is for the sole use of the Executor in connection with the filing of the Estate's tax returns and may not be relied upon by any other person or for any other purpose without our prior written consent.

Sincerely,

[Attorney Name]
[Law Firm Name]