[Law Firm Letterhead]

[Date]

[Client Name]
[Client Address]
[City, State, Zip Code]

Re: Legal Opinion Regarding Generation-Skipping Transfer (GST) Tax Liability for [Name of Trust/Estate]

Dear [Client Name],

We have acted as counsel to [Name of Personal Representative/Trustee] in connection with the administration of the [Name of Estate or Trust]. You have requested our legal opinion regarding the potential liability for Federal Generation-Skipping Transfer (GST) Tax arising from [Description of Transaction/Distribution].

1. Documents Reviewed

In rendering this opinion, we have examined the following documents: [List documents, e.g., Trust Agreement, Will, Appraisal Reports, Federal Gift Tax Returns].

2. Factual Assumptions

This opinion relies upon the following assumptions: [List assumptions, e.g., the identity of the "Transferor," the status of beneficiaries as "Skip Persons," and the valuation of assets provided by independent appraisers].

3. Legal Analysis

Under Chapter 13 of the Internal Revenue Code, a GST tax is imposed on all transfers to beneficiaries who are two or more generations below the transferor. Based on our analysis of [Section 2601-2663 of the Code], we have evaluated the following:

- The status of the transfer as a Direct Skip, Taxable Termination, or Taxable Distribution.
- The application and allocation of the Transferor's GST Exemption.
- The calculation of the Inclusion Ratio and the applicable rate of tax.

4. Legal Opinion

Based upon the foregoing and subject to the qualifications set forth herein, it is our opinion that:

[Insert specific conclusion, e.g., "The distribution to [Beneficiary] does not result in GST tax liability because the Trust has an inclusion ratio of zero."] OR [Insert alternative, e.g., "The

proposed transfer constitutes a taxable termination, and the estimated GST tax liability is $X,XXX."]

5. Qualifications and Limitations

This opinion is limited to Federal tax laws as of the date hereof. We express no opinion regarding state inheritance or generation-skipping taxes. This letter is for the sole benefit of the addressee and may not be relied upon by any other person or entity without our prior written consent.

Sincerely,

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