[Date]

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

RE: Estate Tax Liability Opinion - [Full Name of Irrevocable Trust]

Dear [Trustee Name],

You have requested a legal opinion regarding the potential federal estate tax liability associated with the assets held within the **[Full Name of Irrevocable Trust]** (the "Trust"), established on **[Date of Trust Formation]** by **[Settlor/Grantor Name]**.

I. Documents Reviewed

In rendering this opinion, we have reviewed the following documents: (1) The Trust Agreement dated [Date]; (2) Schedules of Trust Assets; (3) [List other relevant documents, e.g., Gift Tax Returns].

II. Factual Assumptions

This opinion is based on the following assumptions: (a) The Trust is irrevocable; (b) The Settlor has not retained a life estate or the power to revoke, alter, or amend the Trust; (c) The Settlor does not possess a general power of appointment over the Trust assets.

III. Legal Analysis

Under Internal Revenue Code (IRC) Sections 2035 through 2038, and Section 2042, assets transferred to an irrevocable trust are generally excluded from the Settlor's gross estate for federal estate tax purposes, provided the Settlor has relinquished all "incidents of ownership" and "retained interests."

Based on our review, the assets currently held in the Trust were transferred as completed gifts. Because the Settlor does not maintain control over the beneficial enjoyment of the property or hold any prohibited powers, the assets should not be includable in the Settlor's taxable estate upon death.

IV. Conclusion and Opinion

It is our professional opinion that the assets held within the **[Full Name of Irrevocable Trust]** are structured to be excluded from the Settlor's gross estate for federal estate tax purposes under current law. Consequently, no federal estate tax liability should arise from these specific assets upon the Settlor's passing, assuming compliance with all Trust terms and IRS regulations.

V. Limitations

This opinion is limited to federal law as of the date of this letter. We express no opinion regarding state inheritance taxes or future changes to the Internal Revenue Code.

Sincerely,

[Attorney Name/Firm Name]
[Bar Number, if applicable]