

[Date]

[Client Name]

[Client Address]

[City, State, Zip Code]

Re: Legal Opinion - Independent Contractor Classification for [Attorney Name/Firm]

Dear [Client Name],

You have requested a legal opinion regarding the proper classification of [Contract Attorney Name] (the "Attorney") for services provided to [Your Company/Firm Name] (the "Company").

I. Scope of Engagement

The purpose of this letter is to analyze whether the Attorney should be classified as an independent contractor or an employee under applicable federal and state labor laws, including the "Economic Reality Test" used by the Department of Labor and the IRS "Right to Control" test.

II. Facts and Assumptions

This opinion is based on the following factual understandings:

- The Attorney maintains a separate law practice and provides services to other clients.
- The Attorney uses their own equipment, software, and office space.
- The Company does not supervise the specific methods by which the Attorney performs legal research or drafting, focusing only on the final work product.
- The Attorney is paid on a per-project or hourly basis without company-provided benefits.
- The engagement is for a specific duration or project.

III. Legal Analysis

Under current standards, the primary factor in determining classification is the degree of control exercised by the Company. In this instance, the Attorney retains professional autonomy over the legal judgment required to complete the tasks. Furthermore, the Attorney bears the risk of profit or loss and provides highly specialized skills not typically integrated into the Company's core daily operations in an employer-employee capacity.

IV. Conclusion

Based on the facts provided, it is our professional opinion that the Attorney is properly classified as an **Independent Contractor**. There is a low risk of reclassification by regulatory authorities provided that the Company does not begin to exert direct behavioral or financial control over the Attorney's specific work processes.

V. Disclaimers

This opinion is limited to the facts described herein and the laws currently in effect. This letter is for the sole use of [Client Name] and may not be relied upon by any other party.

Sincerely,

[Your Signature]

[Your Printed Name]

[Your Title/Law Firm Name]