

[Law Firm Letterhead]

**Privileged and Confidential
Attorney-Client Communication**

[Date]

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

RE: Legal Opinion Regarding Independent Contractor Classification for [Worker Name/Role]

Dear [Client Contact Name],

You have requested our legal opinion regarding the proper classification of [Worker Name or Job Title] (the "Worker") under applicable federal and state labor laws, specifically focusing on whether the Worker should be classified as an employee or an independent contractor.

I. Executive Summary

Based on the information provided and the current legal standards, it is our professional opinion that the Worker is [likely/properly] classified as an **[Independent Contractor/Employee]**. However, this classification carries a [Low/Moderate/High] risk of challenge by regulatory agencies.

II. Documents and Information Reviewed

In rendering this opinion, we reviewed the following:

- Independent Contractor Agreement dated [Date];
- Job description and scope of work;
- Responses to our worker classification questionnaire;
- [Other relevant documents].

III. Legal Standard

Our analysis is based on the following legal frameworks:

- The Internal Revenue Service (IRS) Common Law Test (Behavioral, Financial, and Relationship controls);
- The Fair Labor Standards Act (FLSA) Economic Reality Test;
- [State Specific Test, e.g., California ABC Test].

IV. Factual Analysis

Degree of Control: [Describe how much control the firm has over the "how, when, and where" of the work].

Financial Arrangement: [Describe payment methods, provision of equipment, and unreimbursed expenses].

Permanency and Integration: [Describe the duration of the relationship and how integral the work is to the firm's core business].

V. Conclusion and Recommendations

While the current arrangement supports [Classification], we recommend the following actions to mitigate risk:

- [Recommendation 1]
- [Recommendation 2]

This opinion is limited to the facts presented to us and the laws in effect as of the date of this letter.

Sincerely,

[Attorney Name]
[Law Firm Name]