

[Firm or Consultant Letterhead]

[Date]

[Recipient Name]

[Title]

[Company Name]

[Address]

RE: Opinion Letter Regarding Statutory Exemption from Tax Withholding

Dear [Recipient Name],

We have been requested to provide a formal opinion regarding the obligation of [Company Name] (the "Company") to withhold federal/state income tax from payments made to [Payee Name] (the "Payee").

I. Background

The Company currently makes payments to the Payee for [Describe Nature of Services or Payment Type]. We understand that the Payee has claimed an exemption from statutory withholding based on [Cite Specific Status, e.g., Independent Contractor Status, Specific Tax Treaty, or Non-Profit Status].

II. Relevant Statutory Authority

Our analysis is based on the following provisions of the Internal Revenue Code (IRC) and/or relevant state statutes: [List Specific Code Sections, e.g., IRC Section 3401].

III. Analysis

Under [Code Section], withholding is generally required for "wages" paid to an "employee." However, statutory exemptions apply when [Explain conditions for exemption]. Based on the documentation provided, the Payee meets these criteria because [Provide justification].

IV. Opinion

Based on the facts presented and the current statutory framework, it is our professional opinion that the payments made to the Payee qualify for a statutory exemption from withholding requirements. Consequently, the Company is not required to withhold [Type of Tax] from these specific payments at this time.

V. Limitations

This opinion is based on the facts and laws as they exist on the date of this letter. Any change in the nature of the relationship between the Company and the Payee, or changes in tax legislation, may render this opinion void.

Sincerely,

[Signature]

[Name of Authorized Signatory]

[Title/Professional Designation]