

[Law Firm Name]
[Law Firm Address]
[City, State, Zip Code]
[Phone Number]
[Date]

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

RE: [Year] Annual Summary of Legal Fees for Tax Purposes

Dear [Client Name],

This letter provides a summary of the legal fees paid by you to [Law Firm Name] for the calendar year ending December 31, [Year]. This statement is provided to assist you or your tax professional in preparing your annual tax return.

Account Summary:

- **Client ID:** [Client ID Number]
- **Total Legal Fees Paid:** \$[0.00]
- **Total Reimbursable Expenses/Disbursements:** \$[0.00]
- **Total Amount Paid in [Year]:** \$[0.00]

Matter Breakdown:

Date Range	Matter Description	Amount Paid
[Date] to [Date]	[Description of Service]	[\$[0.00]]

Please note that the deductibility of legal fees depends on the nature of the legal services provided and your specific financial situation. We recommend that you consult with a qualified tax advisor or CPA to determine which portions of these fees, if any, are tax-deductible under current IRS regulations.

If you require detailed copies of specific invoices or have questions regarding these figures, please contact our billing department at [Phone Number] or [Email Address].

Thank you for choosing [Law Firm Name].

Sincerely,

[Authorized Signature]
[Printed Name/Title]
[Law Firm Name]