

[Business Name]  
[Business Address]  
[City, State, Zip Code]  
[Phone Number]  
[Email Address]

[Date]

[Recipient Name/Accountant Name]  
[Firm Name]  
[Address]  
[City, State, Zip Code]

**RE: Summary of Legal Fees for Tax Year [Year]**

Dear [Recipient Name],

Please find below the summary of legal fees incurred by [Business Name] for the tax year ending December 31, [Year]. This information is provided to assist in the preparation of our annual tax returns and to determine deductible business expenses.

<b>Date</b>	<b>Payee/Law Firm</b>	<b>Description of Service</b>	<b>Amount (\$)</b>
[Date]	[Firm Name]	[e.g., Contract Review / General Counsel]	[\$[0.00]]
[Date]	[Firm Name]	[e.g., Intellectual Property / Trademark]	[\$[0.00]]
[Date]	[Firm Name]	[e.g., Employment Law Consultation]	[\$[0.00]]
<b>Total Legal Fees:</b>			<b>[\$[0.00]]</b>

**Notes on Deductibility:**

- Total fees related to ordinary business operations: \$[0.00]
- Total fees related to capital assets or business acquisition (to be amortized): \$[0.00]
- Total fees related to personal matters (non-deductible): \$[0.00]

I have attached the corresponding invoices and Form 1099-NEC copies for each legal service provider listed above for your records.

Please let me know if you require any additional documentation or clarification regarding these expenses.

Sincerely,

[Your Name]  
[Your Title]  
[Business Name]