

[Law Firm Name]
[Address Line 1]
[Address Line 2]
[City, State, Zip Code]
[Phone Number]

[Date]

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

RE: Year-End Summary of Legal Fees for Estate Planning Services

Dear [Client Name],

As the calendar year comes to a close, we are providing this summary of legal fees paid by you for estate planning services rendered between January 1, [Year] and December 31, [Year].

The total legal fees paid during this period were: **#[Total Amount Paid]**

For your tax preparation purposes, we have categorized the fees as follows:

- **Tax Planning and Advice:** #[Amount] (Related to federal estate, gift, and generation-skipping transfer tax analysis)
- **Management/Conservation of Income-Producing Property:** #[Amount] (Related to the creation of income-producing trusts or asset protection)
- **General Estate Planning:** #[Amount] (Non-deductible personal expenses, such as preparation of Wills, Powers of Attorney, and Health Care Directives)

Please note that tax laws regarding the deductibility of legal fees are subject to change. We recommend that you provide this letter to your CPA or tax professional to determine the exact extent to which these fees may be deductible under current IRS regulations.

If you or your tax advisor require copies of specific invoices or additional breakdowns, please contact our billing department at [Phone Number/Email].

Thank you for choosing [Law Firm Name] for your estate planning needs.

Sincerely,

[Attorney Name/Firm Representative]
[Title]