

[Law Firm Name]
[Address Line 1]
[Address Line 2]
[Phone Number]
[Date]

[Client Name]
[Client Address Line 1]
[Client Address Line 2]

RE: Year-End Tax Summary of Legal Fees and Disbursements

Dear [Client Name],

As the calendar year concludes, we are providing this summary of legal fees and disbursements paid in connection with your real estate transaction(s) for your tax records and accounting purposes.

Transaction Details:

- **Property Address:** [Property Address]
- **Closing Date:** [Date]
- **File Number:** [File Number]
- **Transaction Type:** [Purchase / Sale / Refinance]

Financial Summary:

- **Legal Fees:** \$[0.00]
- **Tax on Fees (GST/HST/VAT):** \$[0.00]
- **Non-Taxable Disbursements:** \$[0.00]
- **Taxable Disbursements:** \$[0.00]
- **Total Amount Paid:** \$[0.00]

Please retain this letter for your annual tax filings. Depending on your jurisdiction and the nature of the property (e.g., investment, primary residence, or business use), these costs may be deductible or used to adjust the cost basis of the property.

We recommend consulting with your tax professional or accountant to determine how these figures apply to your specific tax situation.

If you require copies of the original Statements of Adjustments or Trust Statements, please contact our office.

Sincerely,

[Lawyer Signature]
[Lawyer Name]
[Law Firm Name]