

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

[Date]

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

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

Dear [Client Name],

This letter provides a summary of the legal fees paid by you to [Law Firm Name] during the [Year] calendar year for your family law matter, [Case Name/Matter Number].

Total legal fees and costs paid in [Year]: \$[Total Amount]

For your tax records, please note that according to current tax regulations, legal fees related to personal family law matters are generally not tax-deductible. However, a portion of these fees may be deductible if they were specifically incurred for:

- The production or collection of taxable income (such as obtaining alimony/spousal support).
- Tax advice related to your divorce or separation.

Of the total amount paid, we have identified the following estimated breakdown for your consideration:

- Fees related to tax advice: \$[Amount]
- Fees related to the production of taxable income: \$[Amount]
- General personal representation (Non-deductible): \$[Amount]

Please provide this summary to your tax professional or CPA. [Law Firm Name] does not provide formal tax advice, and you should consult with a qualified tax expert to determine the exact deductibility of these expenses based on your specific financial situation.

If you require detailed invoices or have questions regarding this summary, please contact our billing department.

Sincerely,

[Attorney Name/Firm Representative]
[Law Firm Name]