

[Date]

[Trustee Name]

[Trustee Address]

[City, State, Zip Code]

Re: [Name of Trust] - Year-End Summary of Legal Fees for Tax Year [Year]

Dear [Trustee Name],

As part of the annual administration of the [Name of Trust], we are providing this summary of legal fees paid to our firm during the [Year] calendar year. This information is intended to assist you and your tax professional in preparing the Trust's fiduciary income tax return (IRS Form 1041).

For the period of January 1, [Year], through December 31, [Year], the total legal fees paid by the Trust were as follows:

- **Total Legal Fees Paid:** \$[0.00]
- **Total Reimbursable Expenses:** \$[0.00]
- **Grand Total:** \$[0.00]

Under current tax law, legal fees incurred for the administration of a trust-such as fees for tax advice, asset management, and fiduciary duties-may be deductible. We recommend providing this letter to your CPA or tax preparer to determine the appropriate classification and deductibility of these expenses.

Please note that this letter is for informational purposes only and does not constitute formal tax advice. If you require a detailed breakdown of specific tasks performed, please refer to the monthly itemized invoices previously sent to you.

If you or your tax advisor have any questions regarding these figures, please feel free to contact our office.

Sincerely,

[Attorney Name]

[Law Firm Name]