

[Organization Name]  
[Street Address]  
[City, State, Zip Code]  
[Employer Identification Number (EIN)]

[Date]

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

Re: Year-End Tax Summary of Contributed Legal Services

Dear [Donor Name],

Thank you for your generous support of [Organization Name] during the [Year] calendar year. This letter serves as a formal acknowledgment of the pro bono legal services provided by [Law Firm Name / Individual Name] to our organization.

According to our records, the following professional services were rendered:

- **Description of Services:** [Brief Description of Legal Work]
- **Date(s) of Service:** [Date Range or Specific Dates]
- **Total Number of Hours:** [Number of Hours]
- **Estimated Fair Market Value:** \$[Amount]

Please note that while [Organization Name] is a 501(c)(3) tax-exempt organization, Internal Revenue Service (IRS) regulations generally do not allow a tax deduction for the value of donated professional time or services. However, out-of-pocket expenses incurred while performing these services may be deductible. Please consult with your tax advisor to determine how this information applies to your specific tax situation.

No goods or services were provided by [Organization Name] in exchange for these contributions.

We deeply appreciate your commitment to our mission and your contribution to our legal compliance and operational success.

Sincerely,

[Signature]  
[Name of Authorized Officer]  
[Title]  
[Organization Name]