

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

[Date]

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

**RE: Annual Summary of Legal Fees and Expenses for Tax Year [Year]**

Dear [Client Name],

As the tax year concludes, we are providing this summary of your legal fees and expenses related to [Case Name/Matter Number] for your records and tax preparation purposes.

For the period of January 1, [Year], through December 31, [Year], the financial activity on your account was as follows:

- **Total Legal Fees Billed:** \$[Amount]
- **Total Reimbursable Expenses/Costs:** \$[Amount]
- **Total Payments Received:** \$[Amount]
- **Outstanding Balance (as of Dec 31):** \$[Amount]

Please note that this letter is provided for informational purposes. The deductibility of legal fees depends on the nature of the legal work performed. We recommend that you consult with your tax professional or CPA to determine which portions of these fees may be tax-deductible for your specific situation.

If you require a detailed itemization of invoices or have any questions regarding these figures, please contact our billing department at [Phone Number].

Thank you for the opportunity to serve you this past year.

Sincerely,

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