

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

[Date]

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

**RE: Year-End Tax Summary of Legal Fees - Tax Year [YYYY]**

Dear [Client Name],

This letter provides a summary of legal fees and costs paid by you to [Law Firm Name] during the [YYYY] calendar year in connection with tax controversy representation. This summary is intended to assist you and your tax preparer in determining the potential deductibility of these expenses.

**Summary of Payments:**

<b>Matter Description / Case Number</b>	<b>Professional Services Fees</b>	<b>Reimbursable Expenses</b>	<b>Total Paid</b>
[Matter Name/Tax Year Dispute]	[\$Amount]	[\$Amount]	[\$Total]
[Matter Name/Tax Year Dispute]	[\$Amount]	[\$Amount]	[\$Total]
<b>TOTALS</b>	<b>[\$Grand Total Fees]</b>	<b>[\$Grand Total Expenses]</b>	<b>[\$Grand Total Paid]</b>

**Nature of Representation:**

The services provided during this period related to the determination, collection, or refund of tax liabilities. These services included [Audit Defense / U.S. Tax Court Litigation / Appeals / Penalty Abatement Requests].

Please note that this letter is a summary of payments received and does not constitute formal tax advice. The deductibility of legal fees is subject to specific limitations under the Internal Revenue Code depending on whether the matter is related to business, individual, or investment activities. You should consult with your tax advisor to determine the proper treatment of these fees on your tax return.

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

Sincerely,

[Attorney Name]  
[Law Firm Name]