

[Date]

[Prospective Client Name]

[Address]

[City, State, Zip Code]

Re: Legal Representation - [Topic, e.g., Federal Tax Audit]

Dear [Prospective Client Name],

Thank you for contacting [Law Firm Name] regarding your tax legal matter. We appreciate the opportunity to review your request.

After careful consideration, we must inform you that we are unable to represent you in this matter. This firm does not currently practice in the area of tax law, and we do not have the specialized expertise required to handle your specific legal issue.

Please be advised that by declining this case, we are not expressing an opinion on the merits of your legal position. Our decision is based solely on the fact that this matter falls outside our firm's areas of practice.

Most legal matters are subject to strict deadlines known as statutes of limitations. If you do not file a formal claim or take specific legal action within these time limits, you may lose your right to pursue this matter forever. Because we are not your attorneys, we have not calculated these deadlines for you. We strongly recommend that you contact another attorney who specializes in tax law or your local bar association's referral service immediately to protect your interests.

We are returning any original documents you provided to us during our initial conversation. We will not be retaining a copy of your file and our involvement in this matter is now concluded.

Thank you for considering our firm. We wish you the best in resolving this matter.

Sincerely,

[Attorney Name]

[Law Firm Name]