



FEE SCHEDULE

The following is a schedule of fees for activities commonly undertaken by this firm. They are not binding on either party unless specifically agreed to by both the firm and the client. This is established for the purpose of providing an estimate of expectations. This list is by no means exclusive, and it is subject to change from time to time.

The following presumes that complete and accurate data is provided by the client in a timely manner. Rates are subject to change without notice. Out-of-pocket costs are in addition to the fees set out below.

Standard Estate Planning

Includes initial interview, review of the client-completed Estate Planning Questionnaire in the form submitted by the firm, evaluation of the desires and needs of the client, proposal of a complete plan, and initial drafting of a standard Last Will, Living Trust, Durable Power of Attorney, and Living Will / Durable Medical Power of Attorney. Substantial changes will be at our hourly rates.

Fee not to exceed: \$3,000 | **Advance:** \$ 3,000

Additional Estate Planning

Additional Estate Planning, for such things as the initial drafting of a Qualified Minor's Trust, Qualified Non-Resident Spousal Trust, Irrevocable Life Insurance Trust, Special Needs Trust (settled with beneficiary's own assets), a Supplemental Needs Trust (settled by other than the beneficiary), an Incentive Trust, or Living Trust *in lieu* of Guardianship.

Substantial changes will be at our hourly rates.

Fee not to exceed: \$5,000 per trust | **Advance:** \$5,000 + \$2,500 each additional trust

Complicated Estate Planning

For large estates (in excess of \$5,000,000) with such requirements as "dynasty" trusts or "asset protection" trusts.

Fee: hourly rates | **Advance:** \$7,500

Estate Planning Management

Assistance with funding a trust, including drafting and recording deeds, assisting with bank or brokerage changes, assisting with changing beneficiary designations, *etc.* General assistance with managing a trust.

Fee: hourly rates

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Probate Proceeding for an Incapacitated Person

Review of the circumstances and list of interested persons (names, addresses, and relationship) and assets provided by the client, preparing, filing, and serving the petition and obtaining Letters of Appointment.

Fee if uncontested: \$2,500 | **Advance:** \$5,000

Fee if contested: hourly rates

Probate for a Decedent

Probate for a decedent including review of Last Will (if any), list of beneficiaries (names, addresses, and relationship) and list of assets provided by the client, preparing, filing, and serving the petition and obtaining Letters Testamentary, preparing, filing, and serving the Information of Appointment, preparing and publishing and filing Notice to Creditors, and preparing and filing the final order of distribution.

Tax returns, estate accounting & bookkeeping, and extensive communications resulting from beneficiary issues will be at our hourly rates.

Obtaining any necessary renunciations, preparation and filing of additional pleadings, assistance with the sale or other disposition of assets, addressing disputes by or between beneficiaries, and addressing issues unknown at the commencement of the attorney-client relationship will be at our hourly rates.

Estate of less than \$500,000 in assets

Fee: \$3,000 | **Advance:** \$3,000

Estate of \$500,000 to \$1,000,000 in assets

Fee: \$5,000 | **Advance:** \$5,000

Estate greater than \$1,000,000 in assets

Fee: Standard hourly rates | **Advance:** \$5,000

Business Formation

Business Formation, including initial interview, review of the proposed plan of business and consideration of appropriate form of organization, reservation of name, preparation of necessary basic Articles, Bylaws or Operating Agreement, and initial Minutes necessary to complete the organization.

Extensive revisions and negotiations between the participants will be at hourly rates.

Fee not to exceed: \$2,500 | **Advance:** \$1,500

Business Acquisition

Business Acquisition, including initial interview, review of the proposed plan of acquisition and of continuing operations, consideration of appropriate form and structure of acquisition and initial drafting of appropriate forms. Assumes that client has performed necessary due diligence examination of target.

Assistance with due diligence, extensive revisions, business formation of acquiring vehicle (if necessary), and extensive negotiations between the participants will be at our hourly rates.

Fee: \$5,000 | **Advance:** \$5,000

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Individual Income Tax Returns

Individual Income Tax Returns including federal and one state (per year) based on data provided by client, including Form 1040 and Schedules A & B.

Bookkeeping task of collating and sorting data and other schedules or forms will be at our hourly rates.

Fee: \$750 | **Advance:** \$835

Each additional State: \$250

Fiduciary Income Tax Returns

Fiduciary Income Tax Returns including federal and one state (per year) based on data provided by client, including Form 1041 and Schedules A, B, G, & I.

Bookkeeping tasks of collating and sorting data and other schedules or forms will be at our hourly rates.

Fee: \$2,000 | **Advance:** \$2,110

Each additional State: \$250

Exempt Organization Returns

Return for Organization Exempt (not a private foundation) from Income Tax including federal and one state (per year) based on data provided by client.

Bookkeeping tasks of collating and sorting data and extra schedules or forms will be at our hourly rates.

Fee: \$1,000 | **Advance:** \$1,110

Each additional State: \$250

Estate Tax Returns

Estate Tax Returns including federal estate tax return. Client is responsible for providing all data including valuation data. Bookkeeping task of collating and sorting data, multiple communications with the government agency, and supplemental returns will be at our hourly rates.

Fee: \$5,000 | **Advance:** \$3,110

Application for Recognition as a Charitable Organization

It is recommended that the client first visit

< <https://www.irs.gov/charities-non-profits/applying-for-tax-exempt-status> >.

Assumes that the client has preliminarily completed the Form 1023-EZ or 1023.

Our services will include review of the preliminarily prepared documents and consultation regarding the proposed offer, preparation of the final documents to be submitted (including a Form 2848 Power of Attorney), filing the documents and forwarding the initially required payments, and negotiation with the IRS.

Fee: Hourly rates | **Advance:** \$2,000

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Offer in Compromise for federal income taxes owed

It is recommended that the client first visit

< <https://www.irs.gov/payments/offer-in-compromise> > and review all information.

Assumes that the client has reviewed and completed the IRS Pre-Qualifier

< https://irs.treasury.gov/oic_pre_qualifier/ >.

Assumes that the client has preliminarily completed the Form 433-A (and Form 656(s), if appropriate).

There is an IRS filing fee of \$186, plus an additional fee for each form 656. In addition, the client will have to be prepared to forward either (i) 20% of the offer with the balance paid in five or fewer payments or (ii) the initial monthly payment with the balance paid in like monthly payments until paid in full. All amounts submitted with the offer are non-refundable.

There can be no guarantee as to results.

Our services will include review of the preliminarily prepared documents and consultation regarding the proposed offer, preparation of the final documents to be submitted (including a Form 2848 Power of Attorney), filing the documents and forwarding the initially required payments, and negotiation with the IRS.

Fee: Hourly rates | **Advance:** \$5,000

Offer in Compromise for state income taxes owed

States will usually postpone any action while federal negotiations are in progress.

Once the federal issues are resolved, we shall address issues with the state.

Fee: hourly rates | **Advance:** \$2,000

HOURLY RATES

- Robert Wiegand II \$350.00 - \$375.00
- Senior Attorney \$275.00 - \$350.00
- Associate Attorney \$225.00 - \$250.00
- Law Clerk or Paralegal \$125.00 - \$175.00
- Accountant \$100.00 - \$175.00
- Bookkeeper \$75.00