WIEGAND
ATTORNEYS & COUNSELORS LLC
Navigating Your Future Success

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 to existing documents 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 will be at our hourly rates.
Substantial changes to existing documents 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

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

Acting as a fiduciary
If appointed as a fiduciary (*e.g.*: as agent under power of attorney, trustee, Personal Representative or Administrator of a decedent's estate), an annual fiduciary fee, paid quarterly in advance, is charged, the amount of which varies depending on the size of the estate. The fiduciary fee is set by mutual agreement in each instance. As required by the Treasury Regulations, services that are provided to any individual are segregated outside of the fiduciary fee and are based on our standard rates for such services (*e.g.*: see below for tax preparation fees).
Fiduciary Fee: Minimum fee is $125/qtr or $500/*annum*.

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

Individual Income Tax Returns
Individual federal and one state Income Tax Returns, including Form 1040 and Schedules A, B (one brokerage Form 1099), and D (one brokerage Form 1099-B)
Fee: $750 | **Advance:** $750
Individual federal and one state Income Tax Returns that require Schedules A, B (one brokerage Form 1099), C (one business), D (one brokerage Form 1099-B), & E (one property/estate/trust), with the related forms
Fee: between $1,500 and $2,000 | **Advance:** $2,000
Additional brokerage forms 1099 (Sch B or D), businesses (Sch C), or entities (Sch E) or states will incur additional fees.
First additional state: **Fee:** $350 | Additional states **Fee:** $500 per state
Extension **Fee:** $100
FinCEN 114 for foreign bank accounts or assets will be at hourly rates.

Fiduciary Income Tax Returns
Fiduciary federal and one state Income Tax Returns, including Form 1041 and Schedules A, B, G, & I.
Fee: $2,000 | **Advance:** $2,000
First additional state **Fee:** $350 | Additional states **Fee:** $500 per state
Extension **Fee:** $100

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: $2,000 | **Advance:** $2,000
First additional state **Fee:** $350 | Additional states **Fee:** $500 per state
Extension **Fee:** $100

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. State of Colorado only.
Fee: $5,000 | **Advance:** $5,000

For all tax returns, bookkeeping tasks of collating and sorting data and other schedules and forms will be at our hourly rates.

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

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 $205 (in 2024), 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

STANDARD HOURLY RATES

- Robert Wiegand II $375.00 - $425.00
- Senior Attorney $350.00 - $400.00
- Associate Attorney $250.00 - $300.00
- Law Clerk or Paralegal $125.00 - $200.00
- Accountant $100.00 - $175.00
- Bookkeeper $90.00