

ARMENTROUT & ASSOCIATES, LTD.



PRICE SCHEDULE

ESTATE PLANNING

1. Simple Probate Avoidance Trust Package: \$2,000*

- ❖ Revocable Living Trust
- ❖ Pour Over Will
- ❖ Financial Durable Power of Attorney
- ❖ Medical Durable Power of Attorney
- ❖ HIPAA Release
- ❖ Living Will
- ❖ Deed and Homestead Preparation

2. Add-ons:

❖ Disability Planning: (Trust Package Only) \$750

- Avoids Guardianship Court
- Protects Trust Assets
- Definition of Incapacity
- Nomination of Disability Panel Members
- Nominating Disability Trustees
- Disability Preferences
- Customized Directives

❖ Death Planning: (married couples only)

▪ A/B Split: \$750

- Asset Protection
- Estate Tax Avoidance
- Remarriage Protection
- Irrevocable Trust Flexibility
- Planning for Other Beneficiaries
- Customized Trustee Instructions

▪ Qualified Terminable Interest Property Trust (QTIP): \$350

▪ Qualified Domestic Trust (QDOT): \$750

❖ Death Planning

▪ Individual Trust Shares for Beneficiaries: \$750

- Asset Protection
- Divorce Protection
- Planning for Other Beneficiaries
- Dynasty Trust Planning
- Customized Trustee Instructions
- Spendthrift Trust / Incentive Trust

▪ Supplemental Needs Provisions: \$0.00

▪ Common Pot Trust Provisions: \$350

▪ Pet Trust: \$400

3. <u>Simple Will Package:</u>	(Married couple)	\$1,750
	(Single Person)	\$1,500

- Last Will & Testament
- Financial Durable Power of Attorney
- Medical Durable Power of Attorney
- HIPAA Release
- Living Will

❖ **Add-on to Will Package:**

- | | | |
|---|-------------------------|--------------|
| ▪ Individual Trust Shares for Beneficiaries: | (Married couple) | \$750 |
| • Asset Protection | (Single Person) | \$500 |
| • Divorce Protection | | |
| • Planning for Other Beneficiaries | | |
| • Dynasty Trust Planning | | |
| • Customized Trustee Instructions | | |
| • Spendthrift Trust / Incentive Trust | | |

4. <u>Healthcare Package:</u> (Married Couple)	\$1,000
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- ❖ Medical Durable Powers of Attorney
- ❖ HIPAA Releases
- ❖ Living Wills

5. <u>Healthcare Package:</u> (Single Person)	\$750
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- ❖ Medical Durable Power of Attorney
- ❖ HIPAA Release
- ❖ Living Will

6. Amendments/Restatements

❖ Restatement of entire A&A drafted Estate Plan	\$2,000	
❖ Restatement of entire Estate Plan not drafted by A&A	Pricing Page 1	
❖ Amendment to:	<u>Single</u>	<u>Married</u>
▪ Trust	\$700	\$700
▪ Healthcare Documents	\$250	\$400
▪ Financial Power of Attorney	\$200	\$300
▪ Pour-Over Will Codicil	\$350	\$600
❖ Codicil - Last Will & Testament A&A drafted Plan	\$750	\$1,250
❖ Codicil - Last Will & Testament Plan not drafted by A&A	Pricing Page 2	

7. Advanced Estate Planning

❖ Stand Alone Special/Supplemental Needs Trust	\$2500
❖ Gun Trust	\$1500
❖ Individual IRA Trust	\$3500
❖ Self-Settled Spendthrift – Nevada Trust	\$5500
❖ Irrevocable Life Insurance Trust	\$2500
❖ Crummey Trust / Minor Trust (Section 2503)	\$2500

- ❖ Charitable Planning: **price varies**
 - Charitable Remainder Trust
 - Charitable Lead Trust
- ❖ Other Irrevocable Trust Planning **price varies**

8. Miscellaneous

- ❖ Premarital Agreement: **\$2000 – drafting** **\$425/hr**
- ❖ Post-marital Separate Property Agreement: **\$2000 – drafting** **\$425/hr**
- ❖ Trust Administration **\$5,000 – retainer** **\$425/hr**
- ❖ Grant Bargain Sale Deed **\$150/Deed**

BUSINESS / ASSET PROTECTION PLANNING

1. Business Formation: **\$1,500.00**

- ❖ Prepare Articles of Incorporation/Organization
- ❖ Prepare Initial List
- ❖ File all formation documents w/ Secretary of State
- ❖ Draft Operating Agreement / Bylaws
- ❖ Prepare Initial Minutes
- ❖ Prepare Oaths
- ❖ Issue Ownership Certificates
- ❖ Assemble Corporate Book
- ❖ Deed preparation if applicable (extra fee for more than 4 deeds)

2. Amendment: **\$ 1,000.00**

- ❖ Amend Articles of Incorporation/Organization
- ❖ Amend Annual List
- ❖ File all documents w/ Secretary of State
- ❖ Amend Operating Agreement / Bylaws
- ❖ Prepare Minutes
- ❖ Prepare New Oaths (if applicable)
- ❖ Re-Issue Ownership Certificates
- ❖ Update Corporate Book
- ❖ Deed preparation (extra fee for more than 4 deeds)

3. Filing / Recording Fees:

- ❖ Secretary of State fees:
 - Articles of Organization: **\$75 (one-time fee)**
 - Articles of Incorporation **\$375 (one-time fee)**
 - Initial List: **\$150 (annual fee)**
 - Business License: **\$200 (annual fee)**
 - Amendment to Articles **\$175 (one-time fee)**
 - Foreign Business filings: **varies**

- ❖ Recording Fees
 - Washoe County imposed Deed recording: **\$43.00 (per deed)**
 - Included – preparation of 4 Deeds
 - Additional fee per deed over 4 deeds **\$150.00 (per deed)**
 - Multijurisdictional Deed Preparation: **varies**

4. Other Fees

- ❖ Corporate Book: **\$83.44 (one-time fee)**
- ❖ Registered Agent Service: **\$425/year (optional)**
 - i. Accept service of process
 - ii. Prepare and file Annual list with Secretary of State
 - iii. Update Corporate Book
- ❖ Drafting other documents
 - i. Buy/Sell Agreement: drafting: **\$2000 \$425/hr**
 - ii. Promissory Note: drafting: **\$1250 \$425/hr**
 - iii. Security Agreement: drafting: **\$1000 \$425/hr**
 - iv. Personal Guarantee: drafting: **\$1000 \$425/hr**
 - v. Deed of Trust: **\$750.00**
 - vi. Preparation and Filing of all UCC documents **\$425/hr**
 - vii. Rental Agreement: drafting: **\$2000 \$425/hr**
- ❖ Business Planning / Coaching: **\$425/hr**
 - i. Review / negotiate any of the above documents
 - ii. Dissolution of business
- ❖ Further Assistance: **\$425/hr**
 - i. Extra meetings
 - ii. Assistance funding

5. Trustee Fees

These fees are based on the fair market value of assets of the trust estate including stocks, bonds, promissory notes, other personal property and real property

- ❖ Trust – Continual Administration (billed quarterly in arrears)
 - i. First \$1 Million **.6%**
 - ii. \$1 million - \$2 million **.55%**
 - iii. \$2 million - \$5 million **.5%**
 - iv. \$5 million - \$10 million **.45%**
 - v. Over \$10 million **.4%**
- ❖ Trust Settlement (per year until completed)
 - i. First \$1 million **4% of FMV**
 - ii. \$1 million - \$2 million **3% of FMV**
 - iii. \$2 million - \$5 million **2% of FMV**
 - iv. \$5 million - \$10 million **1% of FMV**
 - v. Over \$10 million **0.5% of FMV**

❖ <u>Irrevocable Life Insurance Trust:</u>	
i. First \$1 million	\$2,500
ii. Each additional policy	\$425

* **Does not include State imposed Filing and/or Recording fees**