

## 1ST PARTY (d)(4)(A) SPECIAL NEEDS TRUST

One-Time Creation Fee and Trustee Fee May Be Paid from Trust Upon Funding.

### One-Time Setup Fee

One-Time Setup Fee \$250 Per Trust

### Annual Trustee Fee

Minimum Of \$50 (E.G. \$0-10,000 Trust = \$50 Annual Fee)

Annual Trustee fee shall be assessed on a quarterly proportionately basis on the average daily balance of total assets of the Trust as follows:

First \$250,000	0.005 (0.50%)
Next \$750,000	0.004 (0.40%)
Next \$1 Million	0.003 (0.30%)
Next \$3 Million	0.002 (0.20%)
Over \$5 Million	0.0015 (0.15%)

### Distribution Fees

Check Distribution	\$20 per check
Wire Distribution – Domestic	\$40 per wire
Wire Distribution – International	\$75 per wire
Point of Sale Debit Card Funding	\$120 Per Annum + \$25 Per Funding Load
Medicaid Lien Payment at Death of Beneficiary	\$250 Per Payment

### Investment Direction/Substitution

ETF and Mutual Fund Investment Direction No Fee

### EPT Hypothetical Model Portfolios

Use of any of the 7 Hypothetical Model Portfolios No Additional Trustee Fee

### Other Service Fees

Trust Closing Fee \$100



Trust Document - Bound & Mailed	\$50 Per Mailing
Purchase of Real Estate	\$1,500 per property + cost (includes 5 hours extraordinary service support)
Purchase of Other Personal Property	\$250 per purchase + cost (includes 2 hours extraordinary service support)
Burial/Life Policy Purchase from Trust	\$250 Per Policy
Life Insurance or Annuity Death Claims	\$150 Per Submission

## **Tax Preparation**

Quarterly Tax Payments	\$50 per payment
Annual Tax Preparation (Fee Includes Federal and State Returns)	\$75 per return + \$25 if payment due

## **Extraordinary Fees**

Lost Distribution Check	\$35 Per + Bank Fee
NSF Return Item	\$35 Per + Bank Fee
Overnight Courier and Certified Mail	\$25 + Courier/Postage Cost
Extraordinary Requests or Requirements	Starting at \$125 Hourly + Cost
Pass Through Legal Expenses	Cost
Printed and Mailed Quarterly Statements (Online Statement Access – No Charge)	\$100 Per Annum
Additional Guidance & Clarifying Language	\$25 Per Annum
Trust Name Change, and Required IRS Filings	\$500 Per Change