

**EDWARD K. CLARK**  
*Attorney and Counselor at Law*  
*Certified Public Accountant*  
**1105 Castle Court**  
**Austin, Texas 78703**  
**Telephone: (512) 980-4782**  
**Fax: (512) 942-2574**  
**Email: eclark@clarklawtexas.com**

**SCHEDULE OF FEES\***

**ESTATE PLANNING AND  
ESTATE AND TRUST ADMINISTRATION**

<p>A. SIMPLE WILLS (Outright dispositions/contingent trusts for minors and disabled persons)</p> <p style="padding-left: 40px;">Single individual \$750</p> <p style="padding-left: 40px;">Married couple \$1,200</p> <p style="padding-left: 40px;">Pour-Over Will to Trust \$750</p>	<p>E. DURABLE POWERS OF ATTORNEY</p> <p style="padding-left: 40px;">Statutory \$150</p> <p style="padding-left: 40px;">Medical \$150</p> <p style="padding-left: 40px;">Special \$150</p> <p style="padding-left: 40px;">Statutory, Medical, Directive, HIPAA Form, Declaration of Guardian (before need) Package</p> <p style="padding-left: 80px;">- single individual \$400</p> <p style="padding-left: 80px;">- married couple \$500</p>
<p>B. COMPLEX WILLS (Includes tax savings trusts/contingent trusts for minors and disabled persons) for married couples</p> <p style="padding-left: 40px;">Credit Shelter (Bypass) Trusts \$1,500</p> <p style="padding-left: 40px;">Credit Shelter and QTIP/ Marital Deduction Trusts \$2,000</p>	<p>F. HIPAA AUTHORIZATION FORM \$150</p> <p>G. LIVING WILL/DIRECTIVE TO PHYSICIANS \$150</p>
<p>C. REVOCABLE LIVING TRUSTS (Includes trust agreement, pour-over wills, and blanket bill of sale and assignment for personal property)</p> <p style="padding-left: 40px;">Single individual \$1,000</p> <p style="padding-left: 40px;">Married couple:</p> <p style="padding-left: 80px;">- Simple \$1,500</p> <p style="padding-left: 80px;">- Credit Shelter and QTIP Trusts \$2,500</p>	<p>H. DESIGNATION OF GUARDIAN (Before need) \$150</p> <p>I. PROBATE AND ESTATE &amp; TRUST ADMINISTRATION</p> <p style="padding-left: 40px;">Document preparation, attend Probate Court proceedings, consultation, etc. \$350/hr.</p> <p style="padding-left: 40px;">Assistant \$45/hr.</p>
<p>D. IRREVOCABLE TRUSTS (with spendthrift protection)</p> <p style="padding-left: 40px;">Complex Family Trust (with <i>Crummey</i> powers) \$1,500 - \$2,500</p> <p style="padding-left: 40px;">Life Insurance Trust (with <i>Crummey</i> powers) \$1,500</p>	<p>J. PARTITION AND OTHER MARITAL AGREEMENTS \$1,500-\$5,000</p> <p>K. CHARITABLE GIVING</p> <p style="padding-left: 40px;">Charitable Remainder Trusts \$1,500-\$2,500</p> <p style="padding-left: 40px;">Private Foundations \$1,500-\$5,000+</p> <p style="padding-left: 40px;">Application for 501(c)(3) Exemption from IRS \$350/hr.</p> <p style="padding-left: 40px;">Assistant \$45/hr.</p>

## BUSINESS AND TAX PLANNING\*

A.	CORPORATE (including professional associations and corporations, limited liability companies, and non-profit corporations)	
	Incorporation (including "S corporation" election)	\$1,500
	Multiple classes of stock	\$500 extra
	Formation of a Limited Liability Company (including Professional Limited Liability Company)	(Single member) \$1,500 (Greater than 1 member) \$2,500-\$5,000
	Annual Meeting Minutes/Consent	\$150/yr.
	Amendment of Certificate	\$300
	Merger (including Plan of Merger)	\$1,500-\$2,500
	Dissolution and Liquidation (including Plan of Liquidation)	\$1,000-\$2,500
B.	PARTNERSHIPS AND JOINT VENTURES	
	General Partnership/Joint Venture Agreement	\$2,500-\$5,000
	Registered Limited Liability Provisions and Application	\$500 extra
	Limited Partnership Agreement and Certificate (including family limited partnerships)	\$2,500-\$5,000
C.	BUY/SELL	
	Buy/Sell or Stock Transfer Restriction Agreement	\$2,000-\$3,000
D.	BUSINESS AGREEMENTS	
	Split-Dollar Agreements, Deferred (and other) Compensation Agreements, other contracts and agreements, etc.	\$350/hr.
	Assistant	\$45/hr.
E.	GENERAL TAX/CORPORATE	
	Planning, consultation, research/analysis, return preparation, and negotiation and representation before IRS and Texas Comptroller	\$350/hr.
	Assistant	\$45/hr.

\* **Note:** These are guidelines. Actual fees may vary depending on the complexity of the particular matter. All fees are based primarily on hourly rate and only a limited amount of consultation. Out-of-pocket expenses (e.g., extraordinary copying costs, postage and delivery charges, filing and recording fees, travel expenses (auto travel at IRS mileage rate), computerized research charges, and special supplies) reasonably incurred in the performance of these services are in addition to these fees.