



## 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.