

**First Party Special Needs Trusts**  
**Fee Structure**

Fee Type	Amount																																			
Enrollment Fee	<table border="1"> <thead> <tr> <th data-bbox="786 552 1151 590">Trust Amount</th> <th data-bbox="1151 552 1398 590">Set Up Fee</th> </tr> </thead> <tbody> <tr> <td data-bbox="786 590 1151 632"></td> <td data-bbox="1151 590 1398 632"></td> </tr> <tr> <td data-bbox="786 632 1151 674">\$0 - \$9,999</td> <td data-bbox="1151 632 1398 674">\$500</td> </tr> <tr> <td data-bbox="786 674 1151 716">\$10,000 - \$14,999</td> <td data-bbox="1151 674 1398 716">\$1,000</td> </tr> <tr> <td data-bbox="786 716 1151 758">\$15,000 - \$29,999</td> <td data-bbox="1151 716 1398 758">\$1,500</td> </tr> <tr> <td data-bbox="786 758 1151 800">\$30,000 - \$44,999</td> <td data-bbox="1151 758 1398 800">\$2,000</td> </tr> <tr> <td data-bbox="786 800 1151 842">\$45,000 - \$59,999</td> <td data-bbox="1151 800 1398 842">\$2,500</td> </tr> <tr> <td data-bbox="786 842 1151 884">\$60,000 - \$74,999</td> <td data-bbox="1151 842 1398 884">\$3,000</td> </tr> <tr> <td data-bbox="786 884 1151 926">\$75,000 - \$99,999</td> <td data-bbox="1151 884 1398 926">\$3,500</td> </tr> <tr> <td data-bbox="786 926 1151 968">\$100,000 - \$124,999</td> <td data-bbox="1151 926 1398 968">\$4,000</td> </tr> <tr> <td data-bbox="786 968 1151 1010">\$125,000 - \$199,999</td> <td data-bbox="1151 968 1398 1010">\$5,000</td> </tr> <tr> <td data-bbox="786 1010 1151 1052">\$200,000 - \$499,999</td> <td data-bbox="1151 1010 1398 1052">\$6,000</td> </tr> <tr> <td data-bbox="786 1052 1151 1094">\$500,000 - \$999,999</td> <td data-bbox="1151 1052 1398 1094">\$8,000</td> </tr> <tr> <td data-bbox="786 1094 1151 1136">\$ 1,000,000 - \$4,999,999</td> <td data-bbox="1151 1094 1398 1136">\$10,000</td> </tr> <tr> <td data-bbox="786 1136 1151 1178">\$ 5,000,000 - \$9,999,999</td> <td data-bbox="1151 1136 1398 1178">\$12,000</td> </tr> <tr> <td data-bbox="786 1178 1151 1220">\$10,000,000 and above</td> <td data-bbox="1151 1178 1398 1220">\$14,000</td> </tr> </tbody> </table>		Trust Amount	Set Up Fee			\$0 - \$9,999	\$500	\$10,000 - \$14,999	\$1,000	\$15,000 - \$29,999	\$1,500	\$30,000 - \$44,999	\$2,000	\$45,000 - \$59,999	\$2,500	\$60,000 - \$74,999	\$3,000	\$75,000 - \$99,999	\$3,500	\$100,000 - \$124,999	\$4,000	\$125,000 - \$199,999	\$5,000	\$200,000 - \$499,999	\$6,000	\$500,000 - \$999,999	\$8,000	\$ 1,000,000 - \$4,999,999	\$10,000	\$ 5,000,000 - \$9,999,999	\$12,000	\$10,000,000 and above	\$14,000		
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Annual Asset Value Fee	3% for all funds with \$500 balance or more assessed on anniversary date																																			
K-1 Tax Form Preparation Fee	\$150 assessed annually - January																																			
Account Closure Fee	\$500 at time of closing																																			
Extraordinary Service Fee as applicable	Up to \$50 per hour for time used, if time spent on individual trust services exceeds five hours in one month																																			
Investment Expenses																																				

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as applicable	Investment fees will be calculated based on the individual trust investment
Professional Expenses as applicable	Professional service fees will be calculated based on the individual usage

**DEFINITIONS**

**Enrollment Fee**

The enrollment fee is a one-time charge for the creation of a Special Needs Trust account with Vista Points, Inc.

**K-1 Tax Form Preparation**

\$150 will be charged to each individual Trust each year, for the preparation of the K-1 Tax form which shows the interest the Trust earned during the past fiscal year.

**Annual Asset Value Fee**

Vista Points has fiduciary responsibility for each individual Trust account established with the organization. These fiduciary responsibilities include: maintaining individual accounts for each beneficiary; investment of funds and allocation of income, interest and dividends to each Trust account.

Vista Points provides quarterly statements of account activity and information for state and federal tax reporting.

Annual asset value fee is based on the account balance at anniversary date.

Required information for tax reporting is sent to the primary responsible party after the end of the calendar year.

**Professional Fees**

Individual Trust beneficiaries may use professional services when needed. These professional services may include but are not limited to: annual tax preparation by a



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### Fee Structure

CPA, case management, and attorney services. Any fee charged by a professional will be paid from the beneficiary's Trust.

### Closing Fees

A closing fee of \$500 is assessed by Vista Points when an account is closed for any reason.

**Please return this page (signed and dated) to the Vista Points office.**

**I have read and agree to the stated fees.**

\_\_\_\_\_ Date: \_\_\_\_\_

Beneficiary Signature

\_\_\_\_\_

Beneficiary Printed Name