



THE CORPORATION OF
GUARDIANSHIP

2024 FIDUCIARY FEES – d4A Special Needs Trusts

This fee schedule is regularly reviewed by our Board of Directors and is subject to change.

FUNDED ACCOUNT	
Initial Fees	
Legal Document Review Fee (one-time flat fee due prior to legal review)	\$350
Initial Activation Fee (one-time flat fee due upon receipt of initial funding)	\$2,500
Pre-Payment of Funeral Expenses (one-time expense; required w/in 90 days of activation)	Varies (Estimate \$3,000 for cremation, \$10,000 for burial)
CoG Fees	
Annual Fiduciary Fee (charged quarterly) (subject to minimum annual fee)	1.25% of assets under management + .50% premium if interest in real property - .25% discount for balances over \$3 million
Minimum Annual Fiduciary Fee (charged quarterly)	\$3,000 annually, (\$750 per quarter)
Annual Unique Asset Fee (flat fee, per each unique asset held in trust)	\$500 annual fee for each unique asset held in trust (home, vehicle, annuity, insurance policy, IRA)
Care Management (hourly fee)	\$150 per hour
Legal Fees (hourly fee)	\$250 per hour
Miscellaneous Client Expenses (postage, copies, mileage, bank fees, court fees)	Varies
Outside Vendor Fees	
Annual Investment Advisory Fees (% of assets invested)	Varies, Estimate 1-1.25%
Annual Fiduciary Tax Return (hourly fee)	Varies, Estimate \$500-1500
Annual Fiduciary Accounting (hourly fee)	Varies, Estimated rate = \$25-\$35 per hour
Real Property Management Fee (monthly or quarterly fee if trust owns real estate)	Varies, up to \$350 per month
Other Professional Services (as needed, in the discretion of the Trustee)	Varies