



**BUSINESS/ENTITY PLANNING  
BILLING ARRANGEMENTS**

|  |  |
|--|--|
| <b>Client Name [Last, First]:</b>  | <b>Entity Name:</b>  |
| <p><b>Work To Be Done/Work On Hold:</b><br/> <input checked="" type="checkbox"/> Meetings (meeting time billed hourly, including initial consultation and memo)<br/> <input checked="" type="checkbox"/> Memorandum: <input type="checkbox"/> Rough <input type="checkbox"/> Comprehensive <input type="checkbox"/> Other:<br/> <input type="checkbox"/> GP <input type="checkbox"/> LP <input type="checkbox"/> LLP <input type="checkbox"/> FLP <input type="checkbox"/> Other:<br/> <input type="checkbox"/> LLC <input type="checkbox"/> PLLC <input type="checkbox"/> Master LLC <input type="checkbox"/> Disregarded LLC <input type="checkbox"/> Other:<br/> <input type="checkbox"/> S Corp. <input type="checkbox"/> C Corp. <input type="checkbox"/> PC/PA <input type="checkbox"/> PH Corp. <input type="checkbox"/> Other:<br/> <input type="checkbox"/> Subsidiary<br/> <input type="checkbox"/> Formation <input type="checkbox"/> Dissolution <input type="checkbox"/> Merger into LLC<br/> <input type="checkbox"/> Partnership agreement<br/> <input type="checkbox"/> Shareholders agreement<br/> <input type="checkbox"/> Operating agreement<br/> <input type="checkbox"/> Kit<br/> <input type="checkbox"/> Research<br/> <input type="checkbox"/> Gift documentation <input type="checkbox"/><br/> <input type="checkbox"/></p> <p>***Annual reviews are essential to the success of any plan or document***</p> | <p><b>Fees</b><br/> All work billed at hourly rates (see rate details below). All filing fees and expenses are in addition to hourly rates and must be paid in advance of filings.</p> |
| <p><b>Work Excluded/Caveats:</b><br/> <input checked="" type="checkbox"/> Items not checked above; Investments; Insurance; Transferring assets; Post-signing/formation matters unless expressly agreed to in writing; Pensions; Income tax returns; Real Estate matters; Environmental; Valuation; Discounts; Securities and related matters; Intellectual property; International issues, Foreign reporting, tax compliance, Labor law. We do not monitor periodic payments (e.g., notes, GRATs, sales, etc.). <input type="checkbox"/></p>   |  |
| <p><b>Billing:</b> Initial Payment Made: \$ _____ .00. Initial Payment Requested \$ _____ .00.<br/> New York clients acknowledge viewing a copy of the Statement of Client Rights, Part 1210, Title 22 of the Official Compilation of Codes, Rules and Regulations of the State of New York.</p> <p><b>Billing Rates For Hours/Fees (Due if in Excess of Quotes):</b> Shenkman \$650; Klein \$125/\$350; Tietz \$175; Other staff: \$25-75; Attorney Consultant \$425. Subject to change.</p> <p><b>Expenses:</b> Research, Lexis (including lien and other searches), facsimile, photocopies, Federal Express, delivery, and other costs, are billed separately. Filing and publication fees are to be paid separately and in advance.</p> <p><b>Payment Schedule:</b> Initial payment due at initial meeting, deposited into attorney business account. Billing is approximately monthly, due on receipt. Filing and publication costs must be paid before filing. Final bills to be paid in full prior to release of documents. Post-signing work billed hourly. Check, Visa, MasterCard. New Jersey clients are entitled to fee arbitration under the Fee Arbitration Rules Section 1:20A-6.</p>   |  |

UNDERSTOOD, AGREED AND ACCEPTED ALL TERMS ON FRONT AND BACK OF THIS PAGE:

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

**ESTATE PLANNING  
BILLING ARRANGEMENTS**

**Client Name [Last, First]:**

**Work To Be Done/Work On Hold (Excludes any post signing work, e.g. Crummey powers, funding, operational matters, unless expressly addressed):**

- Meetings (meetings billed hourly, including initial consultation and memo)  
 Power of Attorney  Comprehensive  Blumberg  Allstate  Other  
 Living Will  Health Care Proxy  Child Medical  HIPAA  
 Will:  By-Pass  State Limit  QTIP  QDOT  GST  Pour Over  
 Revocable Living Trust:  By-Pass  QTIP  QDOT  GST  Other:  
 Drafts to be sent prior to second meeting.  
 Memorandum  
 Insurance Trust:  1-Life  2-Life  GST  Review  Other  
 Child Trust:  Individual  Pot  Complex GST  Dynasty  
 Grandchild Trust:  Individual  Pot  Complex GST  Dynasty  
 Charitable Lead Trust (CLT)  Charitable Remainder Trust (CRT)  
 G'tor Retained Annuity Trust (GRAT)  Qual. Personal Res. Trust (QPRT)  
 SLAT  DAPT  Sale to Defective Grantor Trust (IDIT)  
 Research

**\*\*\*Annual reviews are essential to the success of any plan or document\*\*\***

**Fees**

All estate work billed at hourly rates **plus** drafting fees (see rate details on separate form). All filing fees and expenses are in addition to hourly rates and must be paid in advance of filings. The cost of a memorandum is billed hourly in addition to meeting time. Payments are applied against hourly rates and are not maximum or flat fees.

**Work Excluded/Caveats:**

- Items not checked above; Investment planning; Insurance selection; Transferring insurance/assets to trusts; Any post-signing matters unless expressly agreed to in writing; Issuing Crummey powers; Pension matters; Elder law/Medicaid planning; Preparing or filing any tax returns; Environmental; International issues, Foreign reporting, Valuation; Real estate.

**Billing:** Initial Payment Made: \$ \_\_\_\_\_ .00. Initial Payment Requested: \$ \_\_\_\_\_ .00.

New York clients acknowledge viewing a copy of the Statement of Client Rights, Part 1210, Title 22 of the Official Compilation of Codes, Rules and Regulations of the State of New York.

**Billing Rates For Hours/Fees (Due if in Excess of Quotes):** Shenkman \$650; Klein \$125/\$350; Tietz \$175; Other staff: \$25-75; Attorney Consultant \$425. Subject to change.

**Expenses:** Research, facsimile, Lexis (including lien and other searches), photocopies, Federal Express, hand delivery, and other costs are billed at estimated cost. Filing and publication fees are to be paid in advance.

**Payment Schedule:** Initial payment due at initial meeting, deposited into attorney business account; thereafter work billed approximately monthly, due on receipt. Final bills to be paid in full prior to release of documents. All post signing work billed hourly. Check, Visa, Mastercard accepted. Any post-signing administration of trust, entities, annual meetings, etc. is billed hourly in addition to above. New Jersey clients are entitled to fee arbitration under the Fee Arbitration Rules Sec. 1:20A-6.

UNDERSTOOD, AGREED AND ACCEPTED ALL TERMS ON FRONT AND BACK OF THIS PAGE:

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

**ESTATE PLANNING - POST SIGNING  
BILLING ARRANGEMENTS**

**Client Name [Last, First]:**

**Work To Be Done/Work On Hold**

- Meetings (All meetings and memo billed hourly).  
 Annual Meetings (All annual meetings billed hourly).  
 Title of Assets  Asset Review  Projections  Transfer  Other:  
 Memorandum  
 Revocable Living Trust:  EIN  Funding  Ancillary Documents  Other:  
 Crummey/Annual Demand Powers:  Initial  Repeat  
 Insurance Trust:  EIN  Modification/Amend  Review  Transfer of Policies  Other:  
 Child Trust:  EIN  LLC  Operational Review  Funding  Other:  
 Grandchild Trust:  EIN  LLC  Operational Review  Funding  Other:  
 Charitable Lead Trust (CLT):  EIN  Operational Review  Funding  Other:  
 Charitable Remainder Trust (CRT):  EIN  Operational Review  Funding  Other:  
 G'tor Retained Annuity Trust (GRAT):  EIN  Operational Review  Funding  Other:  
 Qual. Personal Res. Trust (QPRT):  EIN  Operational Review  Funding  Other:  
 Sale to Defective Grantor Trust (IDIT):  EIN  Operational Review  Funding  
 Sale Documents  Guarantee Agreements  Escrow  Other  
  
 Entity Documents:  Minutes  Operating/Other Agreements  Gift Documents  Analysis  
 Research:  
 Review of documents:  
**\*\*\*Annual reviews are essential to the success of any plan or document\*\*\***

**Fees**

**All post signing estate work billed at hourly rates (see rate details below).**

Post-signing work is only agreed to when: (1) Requested by you, and (2) Acknowledged by us in writing that we are performing such work. Otherwise, the firm's work and responsibilities end with the completion of each task, meeting or document and our file will be closed until re-opened by formally being retained again. Correspondence from us that does not expressly commit to undertake new work will not open a closed file.

**Work Excluded/Caveats:**

Items not checked above; Investment planning; Insurance selection; Pension matters; Elder law/Medicaid planning; Preparing or filing income tax returns; Environmental; International issues, Foreign reporting, Valuation; tax return preparation or filing; Real estate. We do not monitor payments (e.g. notes, GRATs, sales, etc.).

**Billing:** Initial Payment Made: \$ \_\_\_\_\_ .00. Initial Payment Requested: \$ \_\_\_\_\_ .00.

New York clients acknowledge viewing a copy of the Statement of Client Rights, Part 1210, Title 22 of the Official Compilation of Codes, Rules and Regulations of the State of New York.

**Billing Rates For Hours/Fees (Due if in Excess of Quotes):** Shenkman \$650; Klein \$125/\$350; Tietz \$175; Other staff: \$25-75; Attorney Consultant \$425. Subject to change.

**Expenses:** Research, Lexis Nexis, facsimile, photocopies, Federal Express, hand delivery, and other costs are billed at estimated cost. Estimated filing and publication fees are to be paid in advance.

**Payment Schedule:** Advanced payments deposited into attorney business account; thereafter work billed approximately monthly, due on receipt. Final bills to be paid in full prior to release of documents. Check, Visa, Mastercard accepted. New Jersey clients are entitled to fee arbitration under the Fee Arbitration Rules Section 1:20A-6.

UNDERSTOOD, AGREED AND ACCEPTED ALL TERMS ON FRONT AND BACK OF THIS PAGE:

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

**BUSINESS/ENTITY PLANNING - POST SIGNING  
BILLING ARRANGEMENTS**

|   |  |
|---|--|
| <b>Client Name [Last, First]:</b>   | <b>Entity Name:</b>  |
| <p><b><u>Work To Be Done/Work On Hold</u></b></p> <p><input checked="" type="checkbox"/> Meetings (All meetings and memo billed hourly).<br/> <input type="checkbox"/> Annual Meetings<br/> <input type="checkbox"/> Title of Assets <input type="checkbox"/> Asset Review <input type="checkbox"/> Projections <input type="checkbox"/> Transfer <input type="checkbox"/> Other:<br/> <input checked="" type="checkbox"/> Memorandum<br/> <input type="checkbox"/> Entity Operation: [No] EIN – CPA to obtain <input type="checkbox"/> Funding <input type="checkbox"/> Ancillary Documents <input type="checkbox"/> Other:<br/> <input type="checkbox"/> Annual Minutes/Consents: <input type="checkbox"/> Initial <input type="checkbox"/> Repeat<br/> <input type="checkbox"/> Equity Owner/Trusts: <input type="checkbox"/> Review authority/formalities <input type="checkbox"/> Transfers <input type="checkbox"/> Other:<br/> <input type="checkbox"/> Employment Arrangements: <input type="checkbox"/> Contract <input type="checkbox"/> Operational Review <input type="checkbox"/> Tax plan <input type="checkbox"/> Other:<br/> <input type="checkbox"/> Shareholder's <input type="checkbox"/> Operating <input type="checkbox"/> Partnership Agreement <input type="checkbox"/> Operational Review<br/> <input type="checkbox"/> Bylaws: <input type="checkbox"/> Draft <input type="checkbox"/> Update <input type="checkbox"/> Operational Review <input type="checkbox"/> Other:<br/> <input type="checkbox"/> Capital contributions: <input type="checkbox"/> Documentation <input type="checkbox"/> Operational Review <input type="checkbox"/> Funding <input type="checkbox"/> Other:<br/> <input type="checkbox"/> Loans: <input type="checkbox"/> Documents <input type="checkbox"/> Operational Review <input type="checkbox"/> Funding <input type="checkbox"/> Other:<br/> <input type="checkbox"/> S corporation status: <input type="checkbox"/> Monitoring <input type="checkbox"/> Operational Review <input type="checkbox"/> Other:<br/> <input type="checkbox"/> Sale to Defective Grantor Trust (IDIT): <input type="checkbox"/> EIN <input type="checkbox"/> Operational Review <input type="checkbox"/> Funding<br/> <input type="checkbox"/> Sale Documents: <input type="checkbox"/> Guarantee Agreements <input type="checkbox"/> Escrow <input type="checkbox"/> Other:<br/> <input type="checkbox"/> Other Entity Documents: <input type="checkbox"/> Minutes <input type="checkbox"/> Operating/Other Agreements <input type="checkbox"/> Gift Documents<br/> <input type="checkbox"/> Research<br/> <input type="checkbox"/> Review of documents<br/> <input type="checkbox"/></p> <p>***Annual reviews are <u>essential</u> the success of any plan or document***</p> | <p align="center"><b><u>Fees</u></b></p> <p><b>All post signing business/entity planning work billed at hourly rates (see rate details below). All filing fees and expenses are in addition to hourly rates and must be paid in advance of filings.</b></p> <p><b>Post-signing work is only agreed to when: (1) Requested by you, and (2) Acknowledged by us in writing that we are performing such work. Otherwise our work and responsibilities end with the completion of each task, meeting or document.</b></p> |
| <p><b><u>Work Excluded/Caveats:</u></b></p> <p><input checked="" type="checkbox"/> Items not checked above; Investment planning; Insurance selection; Pension matters; benefit matters and planning; Preparing or filing income tax returns; international issues, foreign reporting, environmental; valuation, real estate, franchise/lender/lessor approvals, etc. We do not monitor payments (e.g. notes, GRATs, sales, etc.). <input type="checkbox"/></p>  |  |
| <p><b><u>Billing:</u></b> Initial Payment Made: \$_____.00. Initial Payment Requested: \$_____.00.</p> <p>New York clients acknowledge viewing a copy of the Statement of Client Rights, Part 1210, Title 22 of the Official Compilation of Codes, Rules and Regulations of the State of New York.</p> <p><b><u>Billing Rates For Hours/Fees (Due if in Excess of Quotes):</u></b> Shenkman \$650; Klein \$125/\$350; Tietz \$175; Other staff: \$25-75; Attorney Consultant \$425. Subject to change.</p> <p><b><u>Expenses:</u></b> Research, Lexis facsimile, photocopies, Federal Express, hand delivery, and other costs are billed at estimated cost. Estimated filing and publication fees are to be paid in advance.</p> <p><b><u>Payment Schedule:</u></b> Advanced payments deposited into attorney business account; thereafter work billed approximately monthly, due on receipt. Final bills to be paid in full prior to release of documents. Check, Visa, MasterCard accepted. New Jersey clients are entitled to fee arbitration under the Fee Arbitration Rules Section 1:20A-6.</p>   |  |

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

**Document Drafting Fees**  
**Charged in Addition to Hourly Charges**  
**Billing Arrangements**

A summary letter and/or memorandum will be prepared following most meetings. You agree to pay for the preparation time for each meeting, meeting time, and the summary letter/memorandum on an hourly basis. This includes initial consultations.

The following fees will be charged as supplemental fees, in addition to regularly hourly rates for work completed, for the preparation of the documents indicated below. These fees are charged in addition to our regular hourly fees to address the substantial and ongoing investment of time and cost we have, and continue to make, in technology, forms, and other matters that have and continue to provide substantial efficiencies to clients. If you wish to discuss the rationale or application of these fees, please call.

|  |         |
|--|---------|
| Power of Attorney, Living Will, and Health Care Proxy: | \$ 500  |
| Last Will and Testament:                               | \$ 650  |
| Revocable Living Trust and Pour Over Will:             | \$1,200 |
| Insurance Trust:                                       | \$1,500 |
| Grantor Retained Annuity Trust (GRAT):                 | \$2,000 |
| Qualified Personal Residence Trust (QPRT):             | \$2,000 |
| Complex Irrevocable Trust:                             | \$3,500 |

UNDERSTOOD, AGREED AND ACCEPTED ALL TERMS ON FRONT AND BACK OF BILLING ARRANGEMENTS FORM:

\_\_\_\_\_ and \_\_\_\_\_

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

## **Additional Terms You Agree To:**

**1. Fees:** Drafting fees per attached schedule are billed in addition to hourly fees. Any fee estimate is a minimum only. **No** promise of maximum/flat fees is made. If complications or additional issues arise, meetings take longer than anticipated, etc., fee estimates provided will be exceeded. All time is billed based on actual time spent at the billing rates then in effect plus drafting fees. Time spent on telephone calls and emails is billed, including but not limited to time calling or emailing outside advisers or other persons relevant, in my judgment, to the work being completed. Time spent assembling documents, depositions, testifying, etc. even after a file is closed, if requested by you or third parties, concerning your file or work done, shall be paid by you at hourly rates then charged, including preparation and out of pocket costs (e.g. Bate Stamping, copying, etc.) but shall not be deemed to extend or continue the attorney client relationship. I reserve the right to retain outside consultants (attorneys, CPAs, etc.) to provide services with respect to your matter and bill you for their costs.

**2. Bills:** Bills are sent approximately monthly and are due on receipt. If a meeting is scheduled to review and/or sign documents, we will have spent considerable time preparing for that meeting. Therefore, if that meeting is cancelled, any outstanding charges will be submitted for payment. We may stop work if any bill remains unpaid for more than Thirty (30) days and charge interest at 12% per annum. You authorize me to credit payments between any family/entity accounts. Disputes shall be brought to me and not to any credit card company.

**3. Record Retention:** I will not hold any original documents or other items classified as "client property." Your execution of this form confirms I hold no property or original documents of yours. Client paper files will generally be destroyed after documents are scanned. I generally hold no paper files after a matter is completed. Any files, electronic or otherwise may be destroyed after Seven (7) years from the earlier of: the date the document was provided to us or the date of our preparation of the document.

**4. Communication:** Your agent under your power of attorney, another fiduciary, or any adviser (e.g., CPA), may require information to help you. In order for me to assist, you hereby authorize me to exercise my discretion as to what is appropriate in the circumstances. You authorize me, in my sole discretion, to communicate or not, with any person named as fiduciary, successor/alternate fiduciary, or beneficiary, in any document, as well as your financial adviser, insurance consultant, other counsel, etc. You understand and agree that this authorization may constitute an express waiver of the attorney-client privilege. You, and your successors, hold me harmless from the exercise, or non-exercise, of this power in my discretion. Emails will not be encrypted. You acknowledge that the failure to encrypt might undermine the confidentiality, or the attorney client privilege that might otherwise apply to the documents transmitted via regular email.

**5. Client Rights:** You acknowledge viewing a copy of the Statement of Client Rights, Part 1210, Title 22 of the Official Compilation of Codes, Rules and Regs of the State of New York. These entitle you to: be treated with courtesy, have an attorney capable of handling your matter assist you, receive my independent professional judgment, have your questions and concerns addressed, have your calls returned, be kept informed, have your legitimate objectives respected, the right to privacy, have your confidences preserved to the extent permitted by law, conduct in accordance with the Code of Professional Responsibility, not to be refused representation based on race, creed, color, religion, sex or other factors. You can request a copy of Form ADV Part 1 and 2.

**6. Limits or Conditions of Representation:** You understand and acknowledge: ■Results of any plan are **never guaranteed**. ■We are not undertaking any post-signing endeavors, including by way of example and not limitation, coordinating (quarterbacking) your overall planning, and transferring assets to a trust or entity, unless expressly agreed to by us in writing. ■**Annual meetings are essential** to the success of any plan or document. ■No plan can be completed at the first meeting, or with the signing of documents. Planning is a process. It is impossible to identify all issues, or address all details, in one phase of planning. It is your responsibility to follow up for annual meetings. ■Coordination with your other advisers is essential to the success of your plan. You are responsible for coordinating advisers. ■I do not have a continuing duty to inquire into changes in your circumstances or to advise you of changes in the law, although I may disseminate general information to you, such as through my newsletter. ■You should read my newsletter, articles, and communications and identify issues that may affect your planning and contact me for assistance. ■I am subject to Circular 230 and other ethics rules and regulations of various organizations and State laws. ■I reserve the right to cease representation if, in my sole discretion my representation creates a conflict or ethics issue, if your conduct is objectionable, you do not follow my advice, you seek to pursue an illegal purpose, you make a material misrepresentation, your conduct impedes my ability to represent you, or any other matter permitted. ■I do not undertake any responsibility to verify or determine completeness of data you provide. ■ I may order lien and other searches, you consent to same. ■ Once a meeting, document and/or task is completed, my representation ceases and your file will be deemed closed until formally re-opened. ■ You authorize the back-up and storage of records in the cloud, posting PDFs of your documents in the cloud on ShareFile or a similar service, and emailing of unencrypted confidential records. ■ If I provide names of other advisers it is your responsibility to determine whether or not to hire them.

**7. Disputes; Conflicts:** You agree to notify me of any questions on a bill (work) within Thirty (30) days of the mailing of that bill (work) or waive any objections. You acknowledge that I have advised you, if applicable, of the limitations, risks and issues in representation of spouses/partners who can often have conflicting goals. For example, estate planning can have a significant impact on a future divorce. No confidences can be kept from either of you. I cannot represent multiple owners of an entity. On probate matters I represent only the executor, and not the beneficiaries unless specifically retained to represent only the beneficiary. If there is any potential malpractice claim which you, an entity or estate may have against my firm, you should not retain me. By retaining my firm, you confirm that, upon signing this Billing Arrangement, you have no knowledge of any such claim. You commit that if you gain any information about a claim you will immediately advise me so that I may properly withdraw. You agree to pay in full any final bill upon request, including time and expenses to turn over any requested file to new counsel. If we have to sue to collect on any bill I shall be entitled to reasonable legal fees and costs.