



CAPITALFIRST TRUST COMPANY

TRUST FEE SCHEDULE *SPECIAL NEEDS TRUST*

ANNUAL FEES

Annual Trustee Fee (1)	1.00% on first \$3,000,000 0.80% on next \$2,000,000 0.60% over \$5,000,000
Minimum Annual Trustee Fee	\$1,150

TRUST SERVICES FEES

Annual Statements	No charge
Trustlink™	No charge
ACH (Direct Deposit)	No charge
Debit Card	Please call for fee schedule
Grantor Letter (2)(3)	\$350
Complex/Simple Trust (1041) (2)(3)	\$500

EVENT CONTINGENT FEES (4)(5)

Account Set-up	\$500 one-time at set-up
Trust Termination Fee	\$500 one-time at termination
FedEx Shipping	
Standard 2-day	\$40
Priority Overnight & Saturday Delivery	\$60
Wire Funds Transfer	\$30 USA/\$65 Foreign per transfer
Extraordinary Special Services	\$65 per ¼ hour

MINIMUM DEPOSIT

\$100,000 + first 2 year's distributions



CAPITALFIRST TRUST COMPANY

SPECIAL ASSETS & ADDITIONAL FEES

SPECIAL ASSET ANNUAL FEES

Trust Owned Annuity	
Market Value	Included in Annual Trustee Fee per market value
Annuitized	\$500 Administration Fee (per Annuity)
Insurance Policy	\$1,500
Notes, Liabilities & other Debt Instruments	\$1,000 each
Business Interests (6)	\$1,500

OTHER TAX RELATED FEES

Private Foundation (2)(3)	\$1,000
Charitable Trust (2)(3)	\$675
Generation Skipping (2)(3)	\$500
Agency Letter	\$250
OneSource Data Transfer	\$150 per investment account
Extension Request	\$50 each

- (1) Related accounts are combined for fee calculation purposes; the minimum annual fee will apply to each account. Fees charged monthly in arrears and partial months are calculated on a pro-rata basis.
- (2) \$100 additional charge for each outside custodian account.
- (3) Other tax preparation services and non-routine work will be based upon time included at the current hourly billing rate and reimbursed by the account.
- (4) The trust grantor or trust beneficiary and/or their counsel and/or agent may have employed the services of an independent settlement consultant, where as the settlement consultant may charge a fee for their services in the trust design, documentation and for the processing and formation of a trust. In this event, the Trustee is authorized to pay said fee from the trust corpus upon receipt of an invoice for such fee.
- (5) In the case of some trust accounts, Capital First Trust Company ("Capital First") may want to assume an obligation to pay a referral fee that is periodic in form. In this event, any such obligation to do so on the part of Capital First shall not cause an additional expense to the trust.
- (6) Business Interests include, but are not limited to LLC, FLP, Partnerships, Private Placements, and other non-CUSIP securities. The value of managed business interests will be included in the Annual Trustee tiered fee per market value.

Disclosure Note: Capital First Trust Company also manages Common Trust Funds and receives a fund investment management fee. Based on a 3 year average for Capital First's Model Portfolio, the fee has been approximately one percent (1.00%) on invested assets. Actual management fees may vary depending on the mix of Funds. This fee does not apply to all trusts.

Trust fees may be tax deductible; consult your tax advisor.

Effective Date: 01/01/2017