



IRA FEE SCHEDULE

for Self-Directed Traditional, Roth, SEP or Simple IRAs

M2 Trust Services, LLC
 700 17th Street, Suite 1100
 Denver, CO 80202
 Phone: (888) 265-1225
 Fax: (720) 420-8381

Please refer to the Account Custodial Agreement for all terms and conditions related to our service fees.
\$200 Minimum Cash Balance Requirement

ACCOUNT FEES

Online Account Opening	NO CHARGE
Paper-based Account Opening	\$50
Annual Account Maintenance	\$175

ASSET FEES

Investment Types	Transaction ¹	Quarterly Asset Holding Fee
Direct Real Estate	\$125	\$25
Leveraged Real Estate	\$175	\$37.50
Promissory Notes/Trust Deeds	\$50	\$18.75
Private Placements (Equity and Debt)	\$50	\$12.50
Precious Metals	\$40	N/A
Single Member LLC/Business Trust	\$75	\$25
Online Brokerage	\$30	N/A
Additional Investment Into Existing Asset	\$25	N/A

ACCOUNT CLOSING

Account Closing Fee ²	NO CHARGE
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SERVICES FEES

■ Account Disbursements		■ Statements	
Cash Distribution via ACH	\$5	e-Statement	No Charge
Cash Distribution via Check	\$10	Hard Copy Statement – per statement	\$10
Cash Distribution via Cashier’s Check	\$30	■ Wires	
Wire – Domestic	\$30	Inbound	\$10
Federal/State Withholding	\$5	Outgoing Domestic	\$30
■ Asset Reregistration		Outgoing International	\$50
Asset Reregistration – per asset ³	\$75	■ Other Service Fees	
■ Fee Payments		Asset Modification	\$25
Account Debit	No Charge	Asset Expense Check	\$10
Invoice	\$10	Corporate Action, e.g., tender offer, etc.	\$50
Direct Payment via ACH	\$5	Deposit Verification Letter	\$10
Credit Card ⁴	\$25	Expedited Service or Reprocessing Fee	\$50
Declined Credit Cards - each	\$30	IRS Amendment/Restatement	\$25
Late Fee Payment – per 30 days	\$25	Late Asset Valuation Fee	\$50
■ IRS Tax Reporting		Notary	\$15
1099 Processing e-form	\$10	Medallion Guarantee	\$25
1099 Processing Hard Copy	\$15	Paper Statement Request- each	\$10
5498/1099 Correction	\$50	Precious Metal Storage Fee - annual	\$150
990-T Tax Filing & Payment	\$50	Research / Special Services - per hour	\$125
■ Mailings		Returned Items / Stop Payments - each	\$30
Certified Mail	\$15	Roth Conversion / Re-characterization	\$50
Mail Forwarding	\$5	Third Party Brokerage - yearly	\$40
Overnight Mail + costs of carrier	\$25	Voided Checks	\$10

- During the account opening process you agreed to honor all fee payment terms as described in the Account Custodial Agreement.
- Fee payment methods include automatic Account Debit (default option), ACH, Credit Card, or Invoice. Annual Fees are charged at the end of the month in which your account was first established and are not prorated or refundable. Quarterly Asset Holding Fees are charged the last day of each quarter. All other fees are charged at the time of processing. A late payment fee of \$25 per 30 day period will be imposed if fee payments are not timely received. Accounts with past due fees, unfunded accounts and accounts with zero value will continue to incur fees until such time as you notify M2 Trust in writing of your intent to close the account or M2 Trust resigns as Custodian.
- Fees Paid By Third Parties. Although under certain circumstances investment companies or financial advisors may offer to pay your fees, you are (personally) responsible for payment of all fees. M2 Trust reserves the right to make adjustments to its fees for custodial services when such adjustments are warranted.

¹ Transactions include: purchases, additional investment, sale, exchange, liquidations, capital calls

² Standard Asset Reregistration Fees will Apply

³ Assets transferred or distributed from the M2 Trust account may incur additional third party fees

⁴ Use of credit card to pay account fees will result in a \$25 annual credit card processing fee being assessed to the account