

**LAWYERS SERVICE CENTER, INC.**

**ESTATE PLANNING  
DATA FORM**

**CONFIDENTIAL**

This data form fits many typical situations and lists many of the possible choices you might wish to consider.  
If any or all of it does not fit your needs, substitute a letter explaining what you do need.  
If you are not sure how to complete the form, feel free to call us, and we will guide you.

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Attorney Name: \_\_\_\_\_

Billing terms are Net 30.

Office address: \_\_\_\_\_

Checks should be made payable to:  
Lawyers Service Center, Inc.  
17 Walpole Street  
Norwood, MA 02062-3318

\_\_\_\_\_

Phone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Fax: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Email address: \_\_\_\_\_

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I hereby certify that I am an attorney-at-law, licensed to practice law in the jurisdiction in which the requested documents are intended to be used.

I acknowledge and agree that LAWYERS SERVICE CENTER, INC. is providing a drafting service only and I shall be solely responsible for the terms of the document as being suitable, complete and correct for the purpose for which it is intended. I shall carefully examine the documents prepared and shall be solely responsible for any error resulting from my failure to provide complete and accurate information affecting the nature and terms of the completed documents.

I agree that the documents to be drafted by LAWYERS SERVICE CENTER, INC. will be used by me only for the client named in this questionnaire and that any reproduction of such documents for any other client, in whole or in part and by any means whatsoever, shall be a copyright violation for which I shall be liable for damages.

Signature: \_\_\_\_\_

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

## SELECT DOCUMENTS DESIRED

(See 'Document Definitions' sheet for detailed explanations)

- Reciprocal Revocable Inter Vivos A&B Trusts (with or without Q-Tip) with Pour Over Wills.
- Dual Grantor Revocable Trust with Pour Over Wills.
- Revocable Inter Vivos Trust with Pour Over Will for Client without Spouse (100% to trust for children and issue or other persons).
- Irrevocable Life Insurance Trust.
  - For policies on Client's life.
  - For policies on Spouse's life.
  - For "second-to-die" (joint and survivor) policies.
- Irrevocable Inter Vivos Trust for Client for Gift Giving.
- Qualified Personal Residence Trust (QPRT).
  - For Client.
  - For Spouse.
- Charitable Remainder Trust.
  - For Client.
  - For Client and Spouse.
- Realty Trust (to hold real estate on behalf of revocable trust(s)).
- Nominee Trust (to hold title on behalf of revocable trust for assets other than real estate).
- Simple Will (specify beneficiaries on a separate sheet and attach).
  - For Client.
  - For Spouse.
- Simple Will with Simple Testamentary Trust.
  - For Client.
  - For Spouse.
- Durable Power of Attorney.
  - For Client.
  - For Spouse.
- Living Will/Health Care Proxy.
  - For Client.
  - For Spouse.
- Irrevocable Inter Vivos Trust for Client with Retained Income Interest.
- Dual Grantor Irrevocable Inter Vivos Trust for Client and Spouse with Retained Income Interest.
- Estate Tax Analysis.
- Other, e.g. partnership agreements, ante-nuptial agreements (Call for quote and special instructions).

Client's Full Name: \_\_\_\_\_

Client's Town and County: \_\_\_\_\_

Client's State: \_\_\_\_\_

Spouse's Full Name: \_\_\_\_\_

NOTE: For purposes of this questionnaire, the person designated as "Client" should be the person creating the trust, if any. If both marital partners are creating trusts (reciprocal trusts), or if no trust is involved, either of the marital partners can be designated as the Client.

In the explanatory memorandum that accompanies the documents, the Client and Spouse are referred to by their first names. If you would like to use some other name, e.g. 'Ted' instead of 'Edward', or 'Mr. Smith' instead of the client's first name, please list the names below.

Client's Name for Memo: \_\_\_\_\_

Spouse's Name for Memo: \_\_\_\_\_

Please fill out all applicable sections completely. Add supplementary information as required.

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**Note:** If documents are to be executed in another state, please indicate.

Also, if either spouse is not a U.S. citizen, please so indicate.

- Client is not a U.S. citizen
- Spouse is not a U.S. citizen

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## ASSET INVENTORY

If you are requesting an Estate Tax Analysis, please complete the following questionnaire as fully as possible.

If you are requesting an estate plan only, it is not necessary to provide us with a full list of assets. However, it is advisable to provide such a list to enable us to double check your requests or...if you wish us to use our own discretion...to aid us in constructing what we think is the best approach.

When listing values for any assets, the fair market value, less the value of any encumbrances, should be used.

	Client	Spouse	Joint (1)
Cash	_____	_____	_____
Investments	_____	_____	_____
Realty	_____	_____	_____
Business Interests	_____	_____	_____
Personalty	_____	_____	_____
Life Insurance	_____	_____	_____
Miscellaneous (2)	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
Debts and Expenses (3)	_____	_____	_____
Charitable Deduction	_____	_____	_____
Taxable Gifts (4)	_____	_____	_____
Gift Taxes Paid	_____	_____	_____

- (1) Joint Property. List here those assets owned jointly by husband and wife. Under Federal and some state's estate tax law, such assets are deemed to be owned 50 percent by each. If the husband and/or wife own property jointly with someone other than each other, list their proportionate share in such as a solely-owned asset.
- (2) Miscellaneous assets. If you would like to specifically list certain assets, please insert a brief description of the same and the appropriate value(s).
- (3) Debts and expenses. You can either enter a dollar figure, or use a percentage of the total estate.
- (4) Enter only those taxable gifts and gift taxes paid with respect to gifts made after December 31, 1976.

**CLIENT'S WILL**

Executor: \_\_\_\_\_

Relationship to Client: \_\_\_\_\_

Town, County, and State: \_\_\_\_\_

Successor Executor: \_\_\_\_\_

Relationship to Client: \_\_\_\_\_

Town, County, and State: \_\_\_\_\_

Guardian of Person and Estate of Minor Children: \_\_\_\_\_

Relationship to Client: \_\_\_\_\_

Town, County, and State: \_\_\_\_\_

List any specific bequests and conditions in Client's Will:

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**SPOUSE'S WILL**

Executor: \_\_\_\_\_

Relationship to Client: \_\_\_\_\_

Town, County, and State: \_\_\_\_\_

Successor Executor: \_\_\_\_\_

Relationship to Client: \_\_\_\_\_

Town, County, and State: \_\_\_\_\_

Guardian of Person and Estate of Minor Children: \_\_\_\_\_

Relationship to Client: \_\_\_\_\_

Town, County, and State: \_\_\_\_\_

List any specific bequests and conditions in Spouse's Will:

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NOTE: Unless otherwise requested, all tangible personal property other than specific bequests will pass to the surviving spouse, if any, otherwise to the surviving children (not "issue").

**CLIENT'S REVOCABLE TRUST  
(or DUAL GRANTOR TRUST)  
(or IRREVOCABLE RETAINED INCOME TRUST)**

Trustee(s): \_\_\_\_\_

Town(s), County(s), and State(s): \_\_\_\_\_

*It is suggested that both the client and spouse (if any) be the initial trustees for ease of administration, particularly if the trust is to be funded during lifetime to avoid probate.*

Successor Trustee(s): \_\_\_\_\_

Town(s), County(s), and State(s): \_\_\_\_\_

*Trust will provide that outgoing trustee may appoint successor and that if none is appointed, the co-trustee, if any, may appoint.*

Choose One:

- (a)  The successor trustee named above MUST serve in any event at Grantor's death, even if there is a remaining trustee (i.e., will become a co-trustee).
- (b)  The successor trustee named above will serve ONLY if there is a vacancy not otherwise filled.
- (c)  Other arrangement (specify): \_\_\_\_\_

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**SPOUSE'S REVOCABLE TRUST**

Trustee(s): \_\_\_\_\_

Town(s), County(s), and State(s): \_\_\_\_\_

*It is suggested that both the client and spouse be the initial trustees for ease of administration, particularly if the trust is to be funded during lifetime to avoid probate.*

Successor Trustee(s): \_\_\_\_\_

Town(s), County(s), and State(s): \_\_\_\_\_

*Trust will provide that outgoing trustee may appoint successor and that if none is appointed, the co-trustee, if any, may appoint.*

Choose One:

- (a)  The successor trustee named above MUST serve in any event at Grantor's death, even if there is a remaining trustee (i.e., will become a co-trustee).
- (b)  The successor trustee named above will serve ONLY if there is a vacancy not otherwise filled.
- (c)  Other arrangement (specify): \_\_\_\_\_

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*Note: If either the client or spouse has previously created a revocable trust, provide the name of that trust and the date executed if the new trust is to be designed as a restatement of the existing trust.*

## IRREVOCABLE INSURANCE TRUST

Trustee(s): \_\_\_\_\_

Town(s), County(s), and State(s): \_\_\_\_\_

*It is suggested that the spouse (if any) be the initial trustees for ease of administration during the insured's lifetime (unless the trust is to be used for joint and survivor policies, in which case neither spouse can be a trustee). The insured cannot be the trustee under any circumstances.*

Successor Trustee(s): \_\_\_\_\_

Town(s), County(s), and State(s): \_\_\_\_\_

*Trust will provide that outgoing trustee may appoint successor and that if none is appointed, the co-trustee, if any, may appoint.*

Choose One:

- (a)  The successor trustee named above MUST serve in any event at Grantor's death, even if there is a remaining trustee (i.e., will become a co-trustee).
- (b)  The successor trustee named above will serve ONLY if there is a vacancy not otherwise filled.
- (c)  Other arrangement (specify): \_\_\_\_\_

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## QUALIFIED PERSONAL RESIDENCE TRUST

Trustee(s): \_\_\_\_\_

Town(s), County(s), and State(s): \_\_\_\_\_

*It is suggested that both the client and spouse (if any) be the initial trustees for ease of administration. The trust will provide that at the expiration of the retained interest period, the client and spouse (if any) immediately cease serving as trustee.*

Successor Trustee(s): \_\_\_\_\_

Town(s), County(s), and State(s): \_\_\_\_\_

*Trust will provide that outgoing trustee may appoint successor and that if none is appointed, the co-trustee, if any, may appoint.*

Choose One:

- (a)  The successor trustee named above MUST serve in any event at the expiration of the retained interest period.
- (b)  The successor trustee named above will serve ONLY if there is a vacancy not otherwise filled.
- (c)  Other arrangement (specify): \_\_\_\_\_

Length of retained interest period: \_\_\_\_\_ years.

## IRREVOCABLE GIFT GIVING TRUST

Trustee(s): \_\_\_\_\_

Town(s), County(s), and State(s): \_\_\_\_\_

*It is suggested that an unrelated person be the trustee to avoid having the income from the trust remain taxable to the Grantor. If a "subordinate" party, such as a spouse or child, is the trustee, the income remains taxable to the Grantor even though he has parted with control over the trust property and all rights to any income therefrom. Such a "defective" trust might be desirable, however.*

Successor Trustee(s): \_\_\_\_\_

Town(s), County(s), and State(s): \_\_\_\_\_

*Trust will provide that outgoing trustee may appoint successor and that if none is appointed, the co-trustee, if any, may appoint.*

Choose One:

- (a)  The successor trustee named above MUST serve in any event at Grantor's death, even if there is a remaining trustee (i.e., will become a co-trustee).
- (b)  The successor trustee named above will serve ONLY if there is a vacancy not otherwise filled.
- (c)  Other arrangement (specify): \_\_\_\_\_

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## CHARITABLE REMAINDER TRUST

Trustee(s): \_\_\_\_\_

Town(s), County(s), and State(s): \_\_\_\_\_

*It is permissible for the client and spouse (if any) to be the trustee of this trust. If, however, the trust is to be funded with assets that are not easily valued, a qualified appraiser may need to be appointed to value the trust and/or an "independent" trustee must be named.*

Successor Trustee(s): \_\_\_\_\_

Town(s), County(s), and State(s): \_\_\_\_\_

*Trust will provide that outgoing trustee may appoint successor and that if none is appointed, the co-trustee, if any, may appoint.*

Choose One:

- (a)  The successor trustee named above MUST serve in any event at Grantor's death, even if there is a remaining trustee (i.e., will become a co-trustee).
- (b)  The successor trustee named above will serve ONLY if there is a vacancy not otherwise filled.
- (c)  Other arrangement (specify): \_\_\_\_\_

Name of charitable beneficiary(ies): \_\_\_\_\_

Type of Trust:  Unitrust (If unitrust, specify  Ordinary CRUT or  NIMCRUT) \_\_\_\_\_% Retained Interest  
 Annuity Trust \_\_\_\_\_% Annuity Rate

**REALTY TRUST**

*Unless otherwise requested, this trust will be a form of agency arrangement and will allow a complete pass-through of the tax benefits. It can be used to hold title to realty on behalf of a revocable trust if lifetime funding of the revocable trust is desired - to avoid probate, etc. It can also be used to split ownership among various parties in various percentages - such as for gift giving - without complicating the title. The beneficiaries will be set forth on a separate schedule that need not be recorded. If you want a trust with transferable shares (which we do not recommend), please so indicate.*

Trustee: \_\_\_\_\_

Town, County, State: \_\_\_\_\_

*If the realty trust is to be used to hold title to assets on behalf of the revocable trust, it is suggested that the trustee of the realty trust be the same person(s) as trustee of the revocable trust. Similarly, the successor trustees, if any, should parallel those in the revocable trust.*

Successor Trustee(s): \_\_\_\_\_

Town, County, State: \_\_\_\_\_

Equitable Owners of Realty Trust:

Client’s Revocable Trust (or Family “Dual Grantor” Trust) \_\_\_\_\_%

Spouse’s Revocable Trust (if any) \_\_\_\_\_%

Other beneficiaries:

\_\_\_\_\_ %

\_\_\_\_\_ %

\_\_\_\_\_ %

*If you have selected reciprocal A&B trusts and would like more than one realty trust, e.g., one trust to be owned by Client’s revocable trust, one trust to be owned by Spouse’s revocable trust, and one trust to be owned by both trusts in stated percentages, please indicate under the Special Instructions*

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**CLIENT’S LIVING WILL/HEALTH CARE PROXY**

Health Care Agent: \_\_\_\_\_

Alternate Agent (if desired): \_\_\_\_\_

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**SPOUSE’S LIVING WILL/HEALTH CARE PROXY**

Health Care Agent: \_\_\_\_\_

Alternate Agent (if desired): \_\_\_\_\_

**NOMINEE TRUST**

*This trust is very similar to the realty trust, a form of agency arrangement that is used to hold title to assets other than real estate on behalf of the revocable trust if lifetime funding of the revocable trust is desired. Where reciprocal marital deduction trusts are used, it can also be used to split ownership of marital assets between the spouses.*

Trustee: \_\_\_\_\_

Town, County, State: \_\_\_\_\_

*If trust is to be used to hold title to assets on behalf of the revocable trust, it is suggested that the trustee of the nominee trust be the same person as trustee of the revocable trust. Similarly, the co-trustee and successor trustees, if any, should parallel those in the revocable trust.*

Co-Trustee(s): \_\_\_\_\_

Town, County, State: \_\_\_\_\_

Successor Trustee(s): \_\_\_\_\_

Town, County, State: \_\_\_\_\_

*The Co-Trustee will have the power to fill a vacancy; the successor trustee will serve only if there is ever no trustee; if no successor is named - or the successor cannot serve - the trustee of the revocable trust will nominate the person to succeed as trustee of the nominee trust.*

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**CLIENT’S DURABLE POWER OF ATTORNEY**

Attorney(s)-in-fact: \_\_\_\_\_

Town, County, State: \_\_\_\_\_

If more than one attorney-in-fact is named:

- Any one person can act alone
- ALL persons must act together

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**SPOUSE’S DURABLE POWER OF ATTORNEY**

Attorney(s)-in-fact: \_\_\_\_\_

Town, County, State: \_\_\_\_\_

If more than one attorney-in-fact is named:

- Any one person can act alone
  - ALL persons must act together
-

## MARITAL TRUST

(Complete this section if a marital deduction trust is desired)

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Select type of Marital Trust

- 1 Marital Trust will be designed to qualify for the Federal marital deduction only.

*For most "sponge tax" states, this trust is easier to understand and administer.*

- 2 Marital Trust will be designed to have two sub-shares, Marital Share I (either a power of appointment trust or a Q-Tip trust) and Marital Share II (always a Q-Tip trust).

*This formula is for those states which still have a separate state estate tax. The subshares will automatically (by formula) equal the minimum amounts necessary to maximize the Federal and state marital deductions saving the executor the need to calculate the best amount of the state and/or Federal Q-Tip election.*

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In Marital Trust, should Trustee have power to distribute any principal ?

- 3 Yes. If so, should Trustee be

- 4 Liberal  
 5 Conservative

- 6 No

---

*If Federal marital deduction formula only (#1), complete #7 through #15*

---

If Marital Share is a Federal marital deduction formula only, should spouse have a power to withdraw the entire Marital Share ?

- 7 Yes

- 8 No

*Yes will give the spouse complete control over the Marital Share. No will cause the Marital Share to be a 'QTIP' trust.*

---

Should spouse have a maximum withdrawal right of \$5,000 or five percent of principal, whichever is greater, over the Marital Share ?

- 9 Yes

- 10 No

*No is suggested if estate is large enough to provide more than enough income; Yes will give more flexibility to spouse but will cause 5% of all capital gains in trust to be taxed to spouse.*

---

Should spouse be able to determine to whom Marital Share goes at death of spouse ?

- 11 Yes. If so, should spouse be able to appoint it
- 12 only to issue of Grantor and/or spouses of issue
  - 13 only to issue of Grantor
  - 14 to anybody other than estate or creditors
- 15 No, spouse should NOT be able to decide where it goes.

*Including powers of appointment adds flexibility, but the client's wishes can be frustrated; e.g., the power to appoint "to anybody" would include the power to give property to the surviving spouse's next spouse !*

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*Skip to #35*

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*If Marital Share is to be divided into subshares, complete #16 through #34*

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Should spouse have a general power of appointment over Marital Share I ?

- 16 Yes, if so, should it be exercisable
- 17 during both lifetime and at death - skip to #28
  - 18 during life only - skip to #28
  - 19 death only - skip to #23

*"death only" is suggested to minimize income taxes on spouse*

- 20 No

*Yes is necessary if a state marital deduction is desired in a state that does not recognize Q-Tip Trusts. (Not necessary in Massachusetts.)*

---

Should spouse have a maximum withdrawal right of \$5,000 or five percent of principal, whichever is greater, over Marital Share I ?

- 21 Yes
- 22 No.

*No is suggested if estate is large enough to provide more than enough income; Yes will give more flexibility to spouse but will cause 5% of all capital gains in trust to be taxed to spouse.*

---

Should spouse be able to determine to whom Marital Share I goes at death of spouse ?

- 23 Yes. If so, should spouse be able to appoint it
- 24 only to issue of Grantor and/or spouses of issue
  - 25 only to issue of Grantor
  - 26 to anybody other than estate or creditors
- 27 No, spouse should NOT be able to decide where it goes.

*Including powers of appointment adds flexibility, but the client's wishes can be frustrated; e.g., the power to appoint "to anybody" would include the power to give property to the surviving spouse's next spouse !*

---

Should spouse have a maximum withdrawal right of \$5,000 or five percent of principal, whichever is greater, over Marital Share II ?

28 Yes

29 No

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Should spouse be able to determine to whom Marital Share II goes at death of spouse ?

30 Yes. If so, should spouse be able to appoint it

31 only to issue of Grantor and/or spouses of issue

32 only to issue of Grantor

33 to anybody other than estate or creditors

34 No, spouse should NOT be able to decide where it goes.

---

### FAMILY TRUST

Complete this section for the non-marital deduction portion of an A&B trust, or for any trust not containing a marital deduction.  
Complete this section also for any irrevocable trusts.

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Should spouse be a beneficiary of the Family Trust ?

35 Yes

36 No

*(If "no," skip to #61. If "yes," select either 37, 43, 44 or 45. If there is no spouse, or if this is a Dual Grantor trust, skip to #61.)*

---

If spouse is a beneficiary of the Family Trust

37 Spouse is to be sole beneficiary.  
Select terms on which distributions are to be made.

38 Income and principal at Trustee's discretion.

39 All income, with

40 No principal ever.

41 Principal only for emergencies.

42 Liberal principal at Trustee's discretion.

*This requires issue to wait for spouse's death to receive anything - unless special power is given to spouse under #49 below, and spouse uses such power.*

43 Spouse is to be sole beneficiary **except** that issue will be included if spouse becomes legally incompetent.

*Spouse while competent can give own assets to issue - or can exercise power under #49 below if selected; but if spouse is incompetent, under this selection the Trustee would be able to give assets directly to issue rather than making them wait until spouse eventually dies.*

44 Beneficiary will include spouse and only children under age 25. Will include all issue if spouse becomes incompetent.

*This selection favors spouse but allows trustee to give to those whom spouse will be supporting anyway; it is best for income taxes if children receive tuition payments, etc. directly from Trustee.*

45 Trustee will be fully able to include all issue, i.e., “spray and sprinkle”. If so, select:

- 46 Spouse primarily favored.
  - 47 Children primarily favored.
  - 48 Treated equally, more or less.
- 

Should spouse have a lifetime power to order assets to be distributed to persons other than self ?

- 49 Yes. If so, select:
  - 50 Only to issue.
  - 51 Only to issue and spouses of issue.
  - 52 To anybody except self or creditors.
  
- 53 No

*This selection allows spouse to override Trustee or can be used as a means of giving spouse effective control of the trust. Language is included in the trust to prevent tax problems when spouse is sole trustee.*

---

Should spouse be able to withdraw assets for own use up to greater of \$5,000 or five percent of trust annually ?

- 54 Yes
  
- 55 No

*Avoiding this selection is suggested to absolutely minimize income and estate taxes if estate is large. This selection gives spouse less need to rely on trustee, however, and gives a psychological boost if spouse does not like to be “totally dependent” on a trustee. It also permits spouse to get around necessary limitation on trustee being involved in decisions about distributions to the trustee if the spouse IS the trustee.*

---

Should spouse have power to decide by a power of appointment where the Family Share goes as spouse’s death ?

- 56 Yes. If so, select:
  - 57 Only to issue.
  - 58 Only to issue and spouses of issue.
  - 59 To anybody except self or creditors.
  
- 60 No

After spouse’s death, or at grantor’s death if spouse does not survive, or if no spouse is involved, should Family Trust:

61 Remain as a single fund until youngest child is a minimum age.

What age ?

- 25
- 21
- 18
- Other \_\_\_\_\_

62 Be divided immediately into separate shares.

*Retaining the property in a single trust provides for better equality insofar as education and similar large expenditures can be made from the “family money” rather than from the share of the individuals themselves. This can be important if the eldest child has already had his education paid for by the client at the time of the death of the client and any spouse.*

---

When Family Trust is divided, should it be divided into shares ?

- 63 For living children and deceased children who have issue surviving; or  
 64 Only for living children unless all children are deceased.

#63 is the more typical type of division; the other disinherits children of deceased children.

NOTE: Describe here provisions of trust if persons other than the children of the Grantor are to be beneficiaries. Attach supplemental sheet if needed.

---

Should distributions of each living child's share be made:

- 65 Immediately to child upon its creation, outright, or  
 66 In stages at various ages  
What ages  
 67 In quarters at ages \_\_\_\_\_, \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_  
 68 In thirds at ages \_\_\_\_\_, \_\_\_\_\_, and \_\_\_\_\_  
 69 In halves at ages \_\_\_\_\_, and \_\_\_\_\_  
 70 Other (specify: \_\_\_\_\_)

- 71 Be held in trust for the lifetime of the child:  
 72 With conservative, if any, principal distributions; or  
 73 With liberal principal distributions:  
 74 With a special lifetime power to appoint  
 75 To grantor's issue only  
 76 To grantor's issue and spouses of such issue  
 77 To anybody (except self or estate)

- 78 With no special lifetime power  
 79 With power to withdraw assets from trust.  
*This is essentially the same as leaving the property to the child outright, except that the child can elect, through the use of a properly filed disclaimer, to give up the right to withdraw the assets but still retain a discretionary interest in the trust.*

Should child be able to withdraw assets from his lifetime trust share for his own use up to the greater of \$5,000 or five percent of principal of his trust share annually ?

- 80 Yes  
 81 No

*Holding the share in trust for life allows ongoing creditor protection, including protection against a divorced spouse. It may also generate substantial estate tax savings at the child's own death.*

---

Should a deceased child have a power of appointment over his share ?

- 82 Yes. If so, should power be exercisable in favor of:  
 83 Grantor's issue only.  
 84 Grantor's issue and spouses of such issue.  
 85 To anybody except self or creditors.  
 86 No power of appointment in deceased child.
-

If a deceased child has no power of appointment over his share (or does not exercise his power) should his share:

87 Be held in a further trust for his own issue until they are all 25 ?

If yes, should spouse of deceased child be a discretionary beneficiary while not remarried?

88 Exclude spouse.

89 Include spouse.

90 Be distributed immediately to issue upon its creation (subject to trust until minimum age is attained).

---

What is minimum age for a beneficiary (e.g., a grandchild) to receive share (if no other arrangements are applicable) ?

91 25

92 21

93 18

94 Other (specify: \_\_\_\_\_)

If young beneficiary should die before reaching minimum age set forth above, should he have power to appoint his share ?

95 To Grantor's issue only.

96 To Grantor's issue and spouses of such issue.

97 To anybody except self or creditors.

98 NO power of appointment.

---

If all the beneficiaries die before trust ends, to whom should undisposed property go ?

99 50 percent to Grantor's next of kin and 50 percent to spouse's next of kin.

100 100 percent to Grantor's next of kin.

101 Other (specify: \_\_\_\_\_)

---

If the client is the owner of a closely held business, it may be very helpful to include additional powers to enable the Trustee to continue the operation of that business after the client's death.

102 Yes, trust should have Special Business Powers.

103 Special QSST (Qualified Subchapter S Trust) provisions should be added.

104 No, Special Business Powers not needed.

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Do you want "Medicaid" provisions in the trust

105 Yes

106 No

*Medicaid provisions will permit the Trustee to terminate the Grantor's interest in the trust (if Grantor does not object while legally competent) and in essence give away the assets as if the Grantor had died. This will impoverish the Grantor if trust is funded with substantially all of the Grantor's assets.*

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Do you wish to exclude the illegitimate issue of any male beneficiary ?

107 Yes

108 No

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Do you wish to include an "in terrorem" clause in the will and/or trust?

- 109 Yes
- 110 No

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Should anybody have the power to remove the Trustee ?

- 111 The Grantor's spouse, if living, otherwise a majority of the income beneficiaries of the trust.
- 112 Only the Grantor's spouse.
- 113 A majority of the income beneficiaries of the trust.
- 114 Other (specify: \_\_\_\_\_)
- 115 NO removal power.

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If there is a vacancy in the Trusteeship, who should have the power to fill it?

- 116 Majority of the income beneficiaries (not including anyone who removed the trustee).  
If beneficiaries can fill vacancy, whose power to fill that vacancy should control ?
  - 117 Beneficiaries.
  - 118 Trustee (either outgoing trustee or remaining members of the Trustee).
- 119 Other (specify: \_\_\_\_\_)
- 120 NO power to fill vacancies.

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If Successor Trustee can be appointed by the beneficiaries (in accordance with #116 above) should the selection of potential successors be limited ?

- 121 Yes  
If yes, select as many listed below as should be eligible:
  - 122 Banks
  - 123 Attorneys
  - 124 CPA's
  - 125 A successor trustee specifically named in the document
  - 126 Named persons (fill in names)

\_\_\_\_\_  
 127 Other class of persons  
\_\_\_\_\_

- 128 No. Anybody can succeed

*It is suggested that limits be placed upon the potential successor trustees. The IRS has tried to argue that if the beneficiaries have too much control over the trustee, the beneficiaries may have a general power of appointment over the trust, thereby defeating the tax planning which the trust is designed to provide for.*

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Grammatically, children will be referred to with masculine pronouns.

- 129 Yes. This is satisfactory.
- 130 No. Client has only daughters and will never have a son.

If you wish to name the children in the will or trust please complete

Name

Sex

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<input type="checkbox"/> Male	<input type="checkbox"/> Female
<input type="checkbox"/> Male	<input type="checkbox"/> Female
<input type="checkbox"/> Male	<input type="checkbox"/> Female
<input type="checkbox"/> Male	<input type="checkbox"/> Female
<input type="checkbox"/> Male	<input type="checkbox"/> Female
<input type="checkbox"/> Male	<input type="checkbox"/> Female
<input type="checkbox"/> Male	<input type="checkbox"/> Female
<input type="checkbox"/> Male	<input type="checkbox"/> Female
<input type="checkbox"/> Male	<input type="checkbox"/> Female
<input type="checkbox"/> Male	<input type="checkbox"/> Female

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If there is only one child, and no possibility of additional children, please indicate below.

One child only, no possibility of additional children.

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Does the client have any deceased children ?  Yes  No

Name(s) of Deceased child(ren)

Sex

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<input type="checkbox"/> Male	<input type="checkbox"/> Female
<input type="checkbox"/> Male	<input type="checkbox"/> Female
<input type="checkbox"/> Male	<input type="checkbox"/> Female

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Did any of the deceased children leave issue ?  Yes  No

Name

Sex

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<input type="checkbox"/> Male	<input type="checkbox"/> Female
<input type="checkbox"/> Male	<input type="checkbox"/> Female
<input type="checkbox"/> Male	<input type="checkbox"/> Female

**PLEASE SUBMIT SUPPLEMENTAL INFORMATION UNDER SEPARATE COVER**