

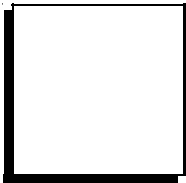
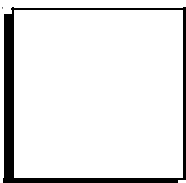
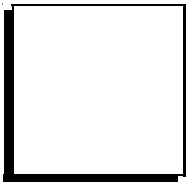
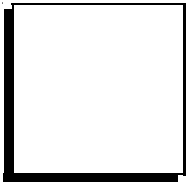
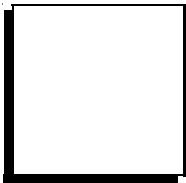
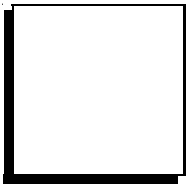
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## Drafting Checklist

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## *Revocable Trust*

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### **SAMPLE CHECKLIST** *(In Abbreviated Format)*

This sample estate plan was prepared utilizing the California checklist and software to illustrate the state-specific features of Cowles' software. Your system would be specific for the state in which you practice.

Presented by:  
COWLES LEGAL SYSTEMS, INC.  
1-800-366-1730  
[www.cowleslegal.com](http://www.cowleslegal.com)

FOR: Sy Cramer

DATE COMPLETED: 12 / 02 / 06

CA

## REVOCABLE TRUST CHECKLIST

Shaded boxes on this page signify information **required** by the software. Other questions are to aid attorney in issue-spotting.

(name or number) File Number:	<b>20202</b>	Automatically assigned by program Session Number:	(M)	F	Date of Signing:	<b>12/02/06</b>	
<b>TRUST NAME:</b>	<input checked="" type="checkbox"/> <u>Seymour Cramer</u> TRUST dated: <u>December 2, 2006</u> (or individual trust(s) first and last name of grantor)						
Male	<input type="checkbox"/> Other: _____ TRUST dated: _____						
Female/Joint	<input type="checkbox"/> Other: _____ TRUST dated: _____						
<input type="checkbox"/> Joint Trust <input checked="" type="checkbox"/> Ind. Trust(s)		GRANTOR/MALE	GRANTOR/FEMALE				
NAME:		<input type="checkbox"/> use sign by mark language & no initial lines <input checked="" type="checkbox"/> no initial lines	<input type="checkbox"/> use sign by mark language & no initial lines <input type="checkbox"/> no initial lines				
A/K/A:		<b>Seymour T. Cramer</b>					
SPOUSE'S NAME:		<b>Anita M. Cramer</b>				<i>in Client Information.</i>	
FOR SALUTATION USE:		<p><b>This checklist aids the attorney in structuring the client interview and organizing client information. TRUST PLUS® includes checklists for preparation of individual or joint revocable trusts, wills, supplemental needs trusts, and irrevocable trusts. All checklists include supporting documents.</b></p> <p><b>Data is entered only once, and automatic merge prepares all documents and allows consistency among provisions of all documents. (See pages 15-19 for documents available.)</b></p> <p><b>Information is always easy to locate in the client's file, and liability is reduced by ensuring that all pertinent questions are asked of every client.</b></p> <p><b>No more follow-up phone calls to obtain missing details!</b></p>					
ADDRESS/CITY/STATE:							
COUNTY:							
EMAIL:							
SOCIAL SECURITY #:							
DATE OF BIRTH:							
TELEPHONE: Home/Office:							
MARRIAGE: Married/Divorced:							<input type="checkbox"/> No
If yes, marriage ended in:							<input type="checkbox"/> Divorce
SIGNED COMMUNITY PROPERTY AGREEMENT:							
HEALTH: Any concerns:		<input type="checkbox"/> Yes, as follows:					
TOTAL SIZE OF ESTATE:		<b>\$3,000,000</b>					
U.S. CITIZEN? If no, select QDOT phrase on page 7.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	<input type="checkbox"/> Yes <input type="checkbox"/> No				
CHILDREN: Joint # _____ Any not of this marriage? Any disabled or in poor health?		Number: <u>3</u> <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	Number: _____ <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Yes <input type="checkbox"/> No				
REMAINDER BENEFICIARIES: (First Name, MI, Last)		Relationship	Date of Birth				
<i>Catherine A. Cramer</i>		<i>Daughter</i>	<i>07/19/92</i>				
<i>Christopher T. Cramer</i>		<i>Son</i>	<i>03/27/91</i>				
<i>Curtis D. Cramer</i>		<i>Son</i>	<i>12/01/89</i>				
NOTE: If separate beneficiaries, make separate lists to indicate male's beneficiaries and female's beneficiaries.							
Attorney: <b>FJB</b>		Notary: <b>BPN</b>		Notary Expiration: <b>11/30/2007</b>		Data Entry by: <b>BPN</b>	

## TRUST APPOINTMENTS

Complete only Page 2 if all appointments will be consistent. Then skip to Page 4. If appointees vary, insert each appointee's name on Page 3. If co-appointments are named in any category below, the following options are available regarding who should act if a named appointee cannot act:

- 1) If co-appointee is not available, remaining co-appointee to act alone. (Select ACT box on screen)
- 2) If co-appointee is not available, \_\_\_\_\_ to act in place of unavailable appointee.

*NOTE: If 2) is desired, enter name on line next to 2), below.*

If neither 1) nor 2) is selected, then language will name appointees listed in the next letter to act if **all** original appointees do not act. (*NOTE: For joint trusts, list trustee appointment(s) under Joint column only.*)

<b>GRANTOR (Male) or JOINT TRUST</b>	<b>GRANTOR (Female)</b>
--------------------------------------	-------------------------

### SUCCESSOR TRUSTEE

<p>A. <u><b>Gary A. Cramer and Betty T. Cramer</b></u>                  Address: <u><b>2211 Sunset Dr., Anycity, Anystate 55555</b></u>  <input checked="" type="checkbox"/> 1) Remaining co-appointee to act alone  <input type="checkbox"/> 2) _____ to act</p> <p>B. <u><b>Magnificent Trust Company</b></u>                  Address: <u><b>3344 Main St., Anycity, Anystate 55555</b></u>  <input type="checkbox"/> 1) Remaining co-appointee to act alone  <input type="checkbox"/> 2) _____ to act</p> <p>C. _____                  Address: _____  <input type="checkbox"/> 1) Remaining co-appointee to act alone  <input type="checkbox"/> 2) _____ to act</p> <p>D. _____                  Address: _____  <input type="checkbox"/> 1) Remaining co-appointee to act alone  <input type="checkbox"/> 2) _____ to act</p>	<p>A. _____                  Address: _____  <input type="checkbox"/> 1) Remaining co-appointee to act alone  <input type="checkbox"/> 2) _____ to act</p> <p><input type="checkbox"/> B, C &amp; D appointees identical to spouse's</p> <p>B. _____                  Address: _____  <input type="checkbox"/> 1) Remaining co-appointee to act alone  <input type="checkbox"/> 2) _____ to act</p> <p>_____ to act</p> <p>_____ to act</p> <p>_____ to act</p> <p>_____ to act</p> <p>_____ to act</p>
---	---

**Appointments are selected on this page only, and may be standard for all documents, or may be individually selected. Simply enter appointee names, and the system automatically inserts them into all documents where applicable.**

**All singular/plural, masculine/feminine language is accurately modified by the system.**

**No more cut and paste. Consistency throughout documents is ensured, minimizing proofreading and liability!**

- Replicate Throughout (*If selected, system automatically enters the above appointments in all positions. For joint trusts, the spouse will be named as first appointee where appropriate. If only a few appointments vary, it is fastest to utilize Replicate Throughout and then change the names of the specific appointments which vary and re-save.*)
- Other (*Enter appointment names as desired on Page 3*)
- Insert addresses from Estate Planning Worksheet

In individual trusts, if spouse is named in A and checklist selections show that it would not be feasible for spouse to act (e.g., testamentary trust is only funded if neither spouse survives or checklist selections show that spouse is not to be trustee of credit shelter trust) appointments will be moved up.

### GUARDIAN Guardianship appointments do not offer option 2) naming an alternate co-guardian since it would be impractical for an alternate residing at a different address to act as alternate co-guardian.

A. <u><b>Gary A. Cramer and Betty T. Cramer</b></u> <input type="checkbox"/> 1) B. <u><b>David Cramer and Sarah Cramer</b></u> <input type="checkbox"/> 1) C. _____ <input type="checkbox"/> 1) D. _____ <input type="checkbox"/> 1)	A. _____ <input type="checkbox"/> 1) B. _____ <input type="checkbox"/> 1) C. _____ <input type="checkbox"/> 1) D. _____ <input type="checkbox"/> 1)
---	--

**TESTAMENTARY TRUSTEE**

- A. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- B. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- C. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- D. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act

- A. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- B. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- C. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- D. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act

**A/B/C TRUSTEE** *Trustee named here may be automatically adjusted by software based on phrase selections made under 270 phrases (e.g., whether spouse will act as co-trustee).*

- A. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- B. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- C. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- D. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act

- A. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- B. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- C. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- D. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act

**PERSONAL REPRESENTATIVE**

- A. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- B. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- C. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- D. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act

**Any appointments that vary from successor trustees, such as guardians or health care agents, may be entered here.**

- A. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- B. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- C. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- D. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act

**POWER OF ATTORNEY**

- A. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- B. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- C. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- D. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act

- A. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- B. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- C. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- D. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act

**HEALTH CARE DOCUMENTS** *Health Care Documents do not allow options for alternates if one co-appointee cannot act since state statutory health care documents do not provide for these variables and revising documents may jeopardize statutory protections.*

- A. Gary A. Cramer and Betty T. Cramer
- B. David Cramer
- C. \_\_\_\_\_
- D. \_\_\_\_\_

- A. \_\_\_\_\_
- B. \_\_\_\_\_
- C. \_\_\_\_\_
- D. \_\_\_\_\_

**SUPPLEMENTAL NEEDS TRUST**

- A. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- B. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- C. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- D. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act

- A. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- B. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- C. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act
- D. \_\_\_\_\_  
 1)  2) \_\_\_\_\_ to act

**When completing checklists:**

For **Male Individual Trust**, select numbers in left column

For **Female Individual Trust** or **Joint Trust**, select numbers in right column

**ARTICLE ONE - MANAGEMENT PROVISIONS**

If Individual Trusts for Husband and Wife, the phrases for each are  Same  Unique

Ind. Male #

Ind. Female/ Joint #

**TITLE: INTRODUCTORY SENTENCE**

*Automatically Selected*

**PRIMARY TRUSTEE(S):**

*Language will automatically be adjusted depending on whether federal estate tax provisions are selected*

*Automatically Selected*

Joint Trust managed

**Pages 4-14 offer hundreds of optional phrases for customization to the individual client's needs. Choices are organized for easy selection during the initial appointment. The attorney simply circles the number of the appropriate phrases. Selections available include:**

⇒ Yes  No

If 'Yes' is selected, should make other relevant provisions for two individual property

**Trustee appointment, compensation, bonding, accounting.**

**Plan of distribution including:**

**Specific Gifts**

**Disclaimer, Pecuniary, and Fractional Share Funding**

**Credit Shelter & Marital Deduction Trusts**

**Q-TIP & Reverse QTIP Trusts**

**QDOTs**

**GST Provisions**

**Supplemental Needs Trusts, either within the revocable trust or will, or pouring over into a separate SNT**

**Many Options in Minor/Incompetent Trusts**

**Options to Purchase**

**Guardianship Provisions**

**Disinheritance**

**Many More**

**TRUSTEE**

Successor

- A.
- B.
- C.

**System allows for easy edit of our phrases or insertion of your own additional phrases. Artificial intelligence automatically adjusts language so all phrase selections are combined for consistency, and appropriate provisions are carried into supporting documents.**

**MANDATORY**

30.01

- A
- B
- C

**CO-TRUSTEE**

All Co-

43.01

**TRUSTEE**

44.01

**BENEFICIARY**

If no name

- A. majority of adult beneficiaries to appoint a Successor
- B. majority of all beneficiaries to appoint; minor's guardian may vote
- C. \_\_\_\_\_ to appoint Successor

50.01

- A
- B
- C

ARTICLE ONE CONTINUED . . .	Ind. Male #	Ind. Female/ Joint#
<b>COMPENSATION FOR TRUSTEE(S):</b>		* MANDATORY
Without compensation . . . . .	60.01	60.01
With reasonable compensation . . . . .	60.02	60.02
With compensation as follows: _____	60.03	60.03
Corporate trustee compensation per trustee's current fee schedule . . . . .	60.04	60.04
<b>TRUSTEE(S) BOND:</b> <i>(Bond selection here will be applied to all other trusts created on this checklist.)</i>		* MANDATORY
Bond waived . . . . .	70.01	70.01
Bond required** . . . . .	70.02	70.02
**Bond may be difficult to obtain.		
<b>TRUSTEE(S) ACCOUNTING:</b>		* MANDATORY
Accounting to court waived but accounting to beneficiaries at least annually required . . . . .	80.01	80.01
Accounting waived . . . . .	80.02	80.02
Accounting to court waived but accounting to beneficiaries every ____ months required	80.03	80.03
Accounting to court and beneficiaries waived, but accounting to _____ every _____ months required . . . . .	80.04	80.04
<b>PRIMARY BENEFICIARY(IES):</b>		<i>(90.01 - Automatically selected)</i>

**ARTICLE TWO - PLAN OF DISTRIBUTION**

**ESTATE TAX PROVISIONS UPON FIRST SPOUSE'S DEATH**

*If estate tax planning is not desired, proceed to phrase 290.*

*"A" share is marital deduction, "B" share is non-marital, and "C" share is QTIP Trust.*

*When 5&5 provisions are utilized, amount of 5&5 in year of death will be included in decedent's estate. (IRC § 2041(a)(2). See Kurz, Ethel Est., (1993) 101 T.C. No. 3)*

	Ind. Male #	Ind. Female/ Joint #
<b>FUNDING OPTIONS:</b>		
<b>All to spouse with right of disclaimer to non-marital share:</b> . . . . .	270.01	270.01
<b>Pecuniary Formula - Mandatory Funding:</b> . . . . .	270.02	270.02
Pecuniary Options:		
A. Pecuniary Non-Marital	A	A
B. Pecuniary Marital	B	B
C. Pecuniary Marital to applicable	C	C
Pecuniary Valuation:		
AA. Distribut	AA	AA
BB. Estate T	BB	BB
CC. Estate T	CC	CC
<b>Fractional Share Form</b> . . . . .	270.03	270.03
<b>NON-MARITAL SHARE:</b> (Trust or Outright Distribution Options) . . . . .	270.04	270.04
A. Credit Shelter Trust:	A	A
1. Special Trustee (Spouse as Co-Trustee)	1	1
2. Income and 5&5 to spouse (Spouse as Co-Trustee); Special Trustee discretion on balance of principal	2	2
3. Trustee discretion (Spouse not a Trustee)	3	3
4. Ascertainable standard for spouse's benefit (Spouse is Sole Trustee)	4	4
5. Ascertainable standard for benefit of spouse and issue (Spouse is Sole Trustee)	5	5
B. Outright Distribution: Same plan of distribution as net proceeds of revocable trust	B	B

**Substantive legal help within software provides complete drafting guidance and citations, accessible with the click of the mouse on the exact phrase you'd like information on. The preview feature allows you to view the phrase at any time.**

**Checklist-based drafting greatly simplifies federal estate tax planning, allowing for sophisticated combinations of options while maintaining consistency in drafting technique.**

ARTICLE TWO CONTINUED . . .	Ind. Male #	Ind. Female/ Joint #
<p><b>MARITAL DEDUCTION SHARE:</b> (Trust or Outright Distribution Options) . . . . .</p> <p><i>Not available if 270.01 was selected since 270.01 assumes marital share distributed to spouse or retained in joint trust.</i></p> <p><i>WARNING: Pursuant to the Taxpayer Relief Act of 2001, transfers FROM a QTIP or marital deduction trust TO remainder beneficiaries will NOT qualify for any step-up in basis. (The \$1,300,000 allowance available on distributions directly from decedent will be lost.) Transfers TO a QTIP or marital deduction trust will qualify for step-up in basis as if distribution was outright to spouse.</i></p> <p>A. QTIP Trust:</p> <p>Should spouse be added as co-trustee? (N/A if spouse is sole trustee per page 3.) ⇒ Yes/No</p> <p>Add language to provide for distribution of greater of income or minimum distribution amount when the trust is named as beneficiary of tax-favored retirement plan(s)? ⇒ Yes/No</p> <p>Should trustee discretion be added to divide to QTIP and Reverse QTIP for GST? ⇒ Yes/No</p> <p>Should QDOT provisions be included? ⇒ Yes/No</p> <p>B. Marital Deduction Trust with Power of Appointment to Spouse:</p> <p>Should the surviving spouse be added as co-trustee? (N/A if spouse is sole trustee per page 3.) ⇒ Yes/No</p> <p>Add language to provide for distribution of greater of income or minimum distribution amount when the trust is named as beneficiary of tax-favored retirement plan(s)? ⇒ Yes/No</p> <p>Should QDOT provisions be included? ⇒ Yes/No</p> <p>C. Outright Distribution: Remains in joint trust or goes outright to spouse from individual trust.</p> <p><i>NOTE: If co-trustees' power to delegate to one trustee (phrase 43.01) was chosen, delegation powers will be inserted into the marital deduction and QTIP trust provisions.</i></p>	<p>270.05</p> <p>A</p> <p>No</p> <p>No</p> <p>No</p> <p>No</p> <p>B</p> <p>No</p> <p>No</p> <p>C</p>	<p>270.05</p> <p>A</p> <p>⇒ Yes/No</p> <p>⇒ Yes/No</p> <p>⇒ Yes/No</p> <p>⇒ Yes/No</p> <p>B</p> <p>⇒ Yes/No</p> <p>⇒ Yes/No</p> <p>C</p>
<p><b>Accounting Options in A, B &amp; C Trusts:</b></p> <p>Without accounting</p> <p>With accounting</p> <p>A.</p> <p>B.</p> <p>C.</p>	<p>Without</p> <p>With</p> <p>A</p> <p>B</p> <p>C</p>	<p>Without</p> <p>With</p> <p>A</p> <p>B</p> <p>C</p>
<p><b>Compensation</b></p> <p>Without</p> <p>With re</p> <p>With c</p> <p>Corpor</p>	<p>A</p> <p>B</p> <p>C</p> <p>D</p>	<p>A</p> <p>B</p> <p>C</p> <p>D</p>
<p><b>Should an</b></p> <p><b>distributio</b></p> <p>_____ % to _____ or if predeceased to _____;</p> <p>Balance as provided above.</p>	<p>No</p>	<p>⇒ Yes/No</p>

ARTICLE TWO CONTINUED . . .	Ind. Male #	Ind. Female/ Joint #
<b>PLAN OF DISTRIBUTION / PAYMENT OF EXPENSES:</b> <span style="float: right;">* MANDATORY</span>		
<i>In joint trust, these provisions apply after death of 2nd spouse.</i>		
All Debts . . . . .	290.01	290.01
All Debts except any property taken subject to debt as follows: _____	290.02	290.02
_____		
All Debts paid by trust - no apportionment to specific beneficiaries . . . . .	290.03	290.03
<i>*Use of this phrase may require calculation of tax on the taxes paid.</i>		
Prohibit trustee(s) from using retirement benefits to pay taxes, debts, or expenses.	⇒ Yes <input checked="" type="radio"/> No	⇒ Yes/No
<b>IDENTIFICATION:</b>		
Children; After-born children to be included; Children are: . . . . .	300.01	300.01
Page 1 or _____ ⇒ P.1/Other	⇒ P.1/Other	⇒ P.1/Other
Children; No reference to after-born children; Children are: . . . . .	300.02	300.02
Page 1 or _____ ⇒ P.1/Other	⇒ P.1/Other	⇒ P.1/Other
⇒ In individual trust for married person, add identification of spouse	⇒ Yes <input checked="" type="radio"/> No	⇒ Yes/No
<i>NOTE: On Specific Gifts, 305.01 may be used alone, or in conjunction with 306.01. 307.01 may be used if alternate beneficiary will vary with each beneficiary.</i>		
<b>SPECIFIC GIFTS WITH NO ALTERNATE BENEFICIARY: (or with all the same alternate)</b>		
I/We give _____ to _____ or <input type="checkbox"/> see attached sheet	305.01	305.01
Gift		
Beneficiary		
A. _____	A	A
B. _____	B	B
C. _____	C	C
⇒ Specific gift to spouse with distribution above only effective if spouse predeceases.	⇒ Yes/No	⇒ Yes/No
<i>For individual trust(s) only.</i>		
<input type="checkbox"/> See attached page for additional specific gifts.		
<b>ALTERNATE FOR SPECIFIC GIFTS WHERE ALTERNATE IS THE SAME ON ALL:</b>		
<i>Use only with 305.01.</i>		
A. Issue by representation	A	A
B. Part of net proceeds	B	B
C. To be given to: _____	C	C
<b>SPECIFIC GIFTS WITH ALTERNATE BENEFICIARY: . . . . .</b>		
I/We give _____ to _____ or <input type="checkbox"/> see attached sheet	307.01	307.01
Beneficiary		
Alternate beneficiary		
A. _____	A	A
(gift) _____		
B. _____	B	B
(gift) _____		
C. _____	C	C
(gift) _____		
⇒ Specific gift to spouse with distribution above only applicable if spouse predeceases.	⇒ Yes/No	⇒ Yes/No
<i>For individual trust(s) only.</i>		
<input type="checkbox"/> See attached page for additional specific gifts.		

ARTICLE TWO CONTINUED . . .	Ind. Male #	Ind. Female/ Joint #
<b>OPTION TO PURCHASE FARM, BUSINESS OR OTHER ASSET</b> . . . . .	311.01	311.01
<b>Name of Option Recipient:</b> _____		
<i>Editing required if more than one recipient named, to clarify issues if they disagree, divorce, etc. Naming only one primary option recipient is preferable. Contingent optionees may be named below.</i>		
⇒ In individual trust(s), should option be given ONLY if spouse does not survive?	⇒ Yes/No	⇒ Yes/No
-----		
<b>Property Subject to Option:</b> (Select one or more )		
<b>Real Estate:</b>		
A. All	A	A
B. The following-described real estate: <input type="checkbox"/> See attached <input type="checkbox"/> Other as follows: _____	B	B
_____		
Option Price or Method of determining price: (Select one)		
A. Price of \$ _____	A	A
B. By appraisal, with appraiser selected by: <input type="checkbox"/> successor trustee <input type="checkbox"/> other	B	B
C. Other: _____	C	C
D. Fair market value on most recent property tax bill	D	D
<b>Farm Personal Property:</b>		
Option Price or Method of determining price: (Select one)		
A. Price of \$ _____	A	A
B. By appraisal, with appraiser selected by: <input type="checkbox"/> successor trustee <input type="checkbox"/> other	B	B
C. Other: _____	C	C
<b>Business Assets:</b> Name of Business: _____		
Option Price or Method of determining price: (Select one)		
A. Price of \$ _____	A	A
B. By appraisal, with appraiser selected by: <input type="checkbox"/> successor trustee <input type="checkbox"/> other	B	B
C. Other: _____	C	C
<b>Other:</b> _____		
Option Price or Method of determining price: (Select one)		
A. Price of \$ _____	A	A
B. By appraisal, with appraiser selected by: <input type="checkbox"/> successor trustee <input type="checkbox"/> other	B	B
C. Other: _____	C	C
-----		
<b>Could the optionee and the successor trustee be the same person?</b>	Yes/No	Yes/No
-----		
<b>Should share of option recipient in net proceeds of trust be applied first to purchase price?</b> (Select No if option recipient is not a beneficiary of net proceeds.)	Yes/No	Yes/No
-----		
<b>Payment:</b>		
A. Cash at closing	A	A
B. Pursuant to the following terms:	B	B
Interest rate: (Select one)		
A. lowest to avoid I.R.C. imputed interest	A	A
B. interest at _____%	B	B
C. other: _____	C	C
Amortization period: _____		
	⇐	⇐
Balloon payment:		
A. after _____	A	A
B. no balloon	B	B
-----		
<b>Contingent Optionees:</b>		
A. None	A	A
B. In the following order: _____	B	B
-----		
<b>Should the option be exercised in part, or must the option be exercised in its entirety?</b>	Part/All	Part/All
If Part, option price shall be determined as follows: _____		

ARTICLE TWO CONTINUED . . .	Ind. Male #	Ind. Female/ Joint #
<p><b>SPECIFIC GIFTS:</b> When phrase 320.01 or 320.02 is selected, software will automatically produce a specific gifts form. CAUTION: Use of this form could promote self-amendment, and could redate the entire document.</p>		
Witnessing on Specific Gifts form required . . . . .	320.01	320.01
Witnessing on Specific Gifts form not required (To be used where statute allows, or when client does not care if provisions of Specific Gifts form are not legally binding.)	320.02	320.02
⇒ In individual trust for married person, specific gifts form is only effective if the spouse does not survive. <b>This only applies to individual trust(s).</b>	⇒ Yes <input checked="" type="radio"/> No	⇒ Yes/No
<p><b>TRUSTEE DISCRETION ON PERSONAL PROPERTY:</b></p>		
Trustee discretion to divide personal property: . . . . .	330.01	330.01
A. Between children/beneficiaries or issue by representation:	A	A
B. Between surviving children/beneficiaries:	B	B
* NOTE: If all children are not named as beneficiaries, select 'beneficiaries' rather than 'children', to eliminate potential for contest by unnamed child due to reference to 'children'.		
*Refer to Children or Beneficiaries?	⇒ Ch/Ben	⇒ Ch/Ben
If Beneficiaries, those named on Page 1 or: _____	⇒ P1/Other	⇒ P1/Other
⇒ Provisions for minor	⇒ Yes <input checked="" type="radio"/> No	⇒ Yes/No
<hr/>		
Private auction, with notice to: . . . . .	330.02	330.02
A. Children/beneficiaries or issue by representation:	A	A
B. Surviving children/beneficiaries:	B	B
* NOTE: If all children are not named as beneficiaries, select 'beneficiaries' rather than 'children', to eliminate potential for contest by unnamed child due to reference to 'children'.		
*Refer to Children or Beneficiaries?	⇒ Ch/Ben	⇒ Ch/Ben
If Beneficiaries, those named on Page 1 or: _____	⇒ P1/Other	⇒ P1/Other
⇒ Provisions for minor	⇒ Yes/No	⇒ Yes/No
<hr/>		
Trustee to distribute personal property to: _____	330.03	330.03
If primary beneficiary does not survive, then to: _____		
⇒ Provisions for minor	⇒ Yes/No	⇒ Yes/No
<hr/>		
⇒ In individual trust for married person, personal property to spouse if spouse survives, with the above distribution only effective if spouse does not survive. <b>This only applies to individual trust(s).</b>	⇒ Yes <input checked="" type="radio"/> No	⇒ Yes/No
<p><b>SUPPLEMENTAL NEEDS TRUST:</b></p>		
Supplemental needs trust created within this revocable trust . . . . .	340.01	340.01
A. Supplemental needs trust(s) funded with 100% of net proceeds of revocable trust	A	A
B. Supplemental needs trust(s) funded with part of net proceeds of revocable trust	B	B
Balance per 350--- phrase "proceeds remaining".		
*Proceed to Addendum A: Supplemental Needs Trust for SNT phrase options.		
Assets poured over to supplemental needs trust existing outside of this revocable trust . . .	340.02	340.02
A. Supplemental needs trust(s) funded with 100% of net proceeds of revocable trust	A	A
B. Supplemental needs trust(s) funded with part of net proceeds of revocable trust	B	B
Balance per 350--- phrase "proceeds remaining".		
*Proceed to Addendum B: Pourover SNT for SNT phrase options.		
*Addendum checklists may be downloaded from the Members Only area of our web page at <a href="http://www.cowleslegal.com">www.cowleslegal.com</a> .		
NOTE: Throughout this checklist, if the blank does not contain names of beneficiaries, the information is assumed to come from page one (remainder beneficiaries).		

ARTICLE TWO CONTINUED . . .	Ind. Male #	Ind. Female /Joint#
<b>PROCEEDS REMAINING</b> <span style="float: right;">* MANDATORY</span>		
Children/Beneficiaries equally. If child/beneficiary predeceased, to: . . . . .	350.01	350.01
A. Issue by representation. If no issue, to other children/beneficiaries or their issue	A	A
B. Surviving children/beneficiaries equally. (Do not use with sole child/beneficiary.)	B	B
C. Issue by representation in trust. If no issue, to other children/beneficiaries or issue in trust	C	C
AA. Separate trusts	Separate	Separate
BB. One common trust	Common	Common
* NOTE: If all children are not named as beneficiaries, select 'beneficiaries' rather than 'children', to eliminate potential for contest by unnamed child due to reference to 'children'.		
Refer to Children or Beneficiaries? (Reference applies to outright beneficiaries.)	⇒ Ch/Ben	⇒ Ch/Ben
If Children, list those named on Page 1 or do not specifically name children	⇒ P.1/No	⇒ P.1/No
If Beneficiaries, those named on Page 1 or _____	⇒ P.1/Other	⇒ P.1/Other
<i>If SNT is utilized and SNT beneficiary is grantor(s)' child, only 'beneficiaries' option will be offered here since not all children would be included in this phrase.</i>		
If phrase 340 SNT is selected: If neither beneficiary (nor issue if applicable) survive, should SNT(s) or issue of SNT beneficiary(ies) be included as a contingent beneficiary?	Yes/No	Yes/No
50% to husband's issue by representation & 50% to wife's issue by representation . . . . .	350.02	350.02
50% <b>Provisions for net proceeds remaining after specific distributions and estate tax planning are designed with easy selections. Since Sy's children are minors, we selected the option creating a trust for them. A common trust or separate trusts may be selected, and if a common trust is chosen, it may be separated into individual trusts at a later date (e.g., after the youngest child has reached age of majority).</b>	350.03	350.03
Dist <b>Provisions for net proceeds remaining after specific distributions and estate tax planning are designed with easy selections. Since Sy's children are minors, we selected the option creating a trust for them. A common trust or separate trusts may be selected, and if a common trust is chosen, it may be separated into individual trusts at a later date (e.g., after the youngest child has reached age of majority).</b>	350.04	350.04
Give <b>Provisions for net proceeds remaining after specific distributions and estate tax planning are designed with easy selections. Since Sy's children are minors, we selected the option creating a trust for them. A common trust or separate trusts may be selected, and if a common trust is chosen, it may be separated into individual trusts at a later date (e.g., after the youngest child has reached age of majority).</b>	350.05	350.05
Given to testamentary trustee for: . . . . .	350.06	350.06
A. Separate trusts	Separate	Separate
B. One common trust	Common	Common
C. Trust for sole beneficiary: _____	Sole	Sole
If sole beneficiary does not survive, to sole beneficiary's issue by representation?	⇒ Yes/No	⇒ Yes/No
Part outright as follows: _____;	350.07	350.07
Remainder to testamentary trustee for:		
A. Separate trusts	Separate	Separate
B. One common trust	Common	Common
C. Trust for sole beneficiary: _____	Sole	Sole
If sole beneficiary does not survive, to sole beneficiary's issue by representation?	⇒ Yes/No	⇒ Yes/No
⇒ Proceeds remaining all to surviving spouse outright, with the above distribution only effective if spouse does not survive. <i>Applies only to individual trusts(s) when no 270 phrase is selected.</i>	⇒ Yes/No	⇒ Yes/No
<b>If Testamentary Trust is not applicable, proceed to P. 14 following "End of Testamentary Trust Section".</b>		

ARTICLE TWO CONTINUED . . .	Ind. Male #	Ind. Female/ Joint #
<b>TESTAMENTARY TRUST PROVISIONS</b> If phrase 350.01C, 350.06 or 350.07 is selected, then testamentary trust provisions are mandatory.		
<b>TESTAMENTARY TRUST BENEFICIARIES:</b> <i>(N/A to 350.01C - Beneficiaries already selected in 350 phrase. Proceed to 460 or beyond.)</i> For children/named beneficiaries or issue: . . . . . <b>450.01</b> 450.01 Use terminology Children or Beneficiaries? ⇒ <b>Ch</b> Ben ⇒ Ch/Ben If Beneficiaries, those named on Page 1 or: _____ ⇒ P.1/Other ⇒ P.1/Other For surviving children/named beneficiaries: . . . . . 450.02 450.02 Use terminology Children or Beneficiaries? ⇒ Ch/Ben ⇒ Ch/Ben If Beneficiaries, those named on Page 1 or: _____ ⇒ P.1/Other ⇒ P.1/Other * For grandchildren by representation or issue of deceased grandchild . . . . . 450.03 450.03 * For surviving grandchildren, per capita . . . . . 450.04 450.04 One sole beneficiary <i>Autoselected with 350.06C or 350.07C.</i> . . . . . 450.05 450.05  * <i>NOTE: When distributions skip generations, determine if GST issues should be addressed. (Phrase 700.01) (IRC § 2631)</i>  If phrase 340 SNT is selected: If neither beneficiary (nor issue if applicable) survive, should SNT(s) or issue of SNT beneficiary(ies) be included as a contingent beneficiary? ⇒ Yes/No ⇒ Yes/No		
<b>DIVISION INTO SEPARATE TRUSTS:</b> <i>(Available only when common trust exists first.)</i> When youngest surviving child/beneficiary reaches age of majority (or _____), divide into separate trusts: . . . . . <b>460.01</b> 460.01		
<b>DISTRIBUTION DURING TRUST EXISTENCE:</b> Discretionary payments of INCOME: . . . . . <b>470.01</b> 470.01 A. <b>Provisions for the minor's trust will be customized depending upon selections made. If a testamentary trust is desired, simply select appropriate phrases. For example, selecting 450.01 and children will create a trust for children or their issue by representation. 460.01 will split a common trust into separate trusts when the youngest beneficiary reaches a specified age. 470-- phrases specify trustee authority on income and principal distributions, advancements may be authorized by selecting phrase 475.01 and timing of distributions will be as specified in 490 phrases.</b> A A B. B B C. C C Require: 02 470.02 A. A A B. B B C. C C NO D: 03 470.03 A. A A B. B B		
<b>ADVANCEMENTS ALLOWED:</b> <i>Not available if 470 phrase prohibits distribution of principal or income.</i> 475.01 475.01		
<b>TESTAMENTARY TRUST SPENDTHRIFT PHRASE:</b> . . . . . <b>480.01</b> 480.01		
<b>DISTRIBUTION:</b> <i>When one common trust is used, distribution will be when youngest trust beneficiary reaches designated age.</i> Distribute at: . . . . . <b>490.01</b> 490.01 A. All at age _____ A A B. ½ at age <u>25</u> and ½ at age <u>30</u> <b>B</b> B C. 1/3 at age _____, 1/3 at age _____, and 1/3 at age _____ C C		

ARTICLE TWO CONTINUED . . .	Ind. Male #	Ind. Female/ Joint #
<b>DISTRIBUTION (continued):</b>		
* Distribute at death of beneficiary: . . . . . A. To beneficiary's issue by representation (Recommended with 350.01C, 450.01, or 450.03) If no issue, as follows: _____ B. To beneficiary's surviving siblings (Recommended with 450.02 for child or 450.04) If no surviving siblings, as follows: _____ C. As follows: (Recommended with trust for sole beneficiary or 450.02 for beneficiary) _____	490.02 A B C	490.02 A B C
* <i>Since common trust would continue for other beneficiaries even if one beneficiary passed away, these phrases are not available when one common trust is used, unless phrase 460.__ is selected, dividing common trust into separate trusts.</i>		
<b>DISTRIBUTION IF BENEFICIARY AND CONTINGENT BENEFICIARY(IES) PREDECEASED PRIOR TO TERMINATION OF TRUST:</b>		
<i>Not applicable with phrase 490.02 since that phrase provides that the trust terminates upon beneficiary's death.</i>		
To grantor(s)' heirs at law (if two grantors, 50% to heirs at law of each) . . . . . To: _____ As follows: _____	500.01 500.02 500.03	500.01 500.02 500.03
<b>CO-TESTAMENTARY TRUSTEES' POWER TO DELEGATE TO ONE TESTAMENTARY TRUSTEE: . . . . .</b>		
<b>TESTAMENTARY TRUSTEE(S) ACCOUNTING OPTIONS:</b> Accounting to court waived/Accounting to beneficiaries required: . . . . . A. annually B. every _____ months Accounting waived . . . . . Accounting to court and beneficiaries waived; Accounting to _____ every _____ months required . . . . . Accounting to court required . . . . .	522.01 530.01 A B 530.02 530.03 530.04	522.01 530.01 A B 530.02 530.03 530.04
<b>TESTAMENTARY TRUSTEE(S) COMPENSATION OPTIONS:</b>		
Without compensation . . . . . With reasonable compensation . . . . . With compensation as follows: _____ Corporate trustee compensation per trustee's current fee schedule . . . . .	535.01 535.02 535.03 535.04	535.01 535.02 535.03 535.04
<b>AUTHORIZATION TO TERMINATE SMALL TESTAMENTARY TRUST: . . . . .</b>		

ARTICLE TWO CONTINUED . . .	Ind. Male #	Ind. Female/ Joint #
<b>CONSOLIDATION OF TRUSTS WITH IDENTICAL TERMS INTO ONE TRUST:</b> <i>Use only if testamentary trusts with identical terms may be created with provisions selected (e.g., testamentary trust created under the credit shelter and living trust(s), or if life insurance trust contains testamentary trust with identical terms).</i>	538.01	538.01
<b>END OF TESTAMENTARY TRUST SECTION</b>		
<b>IF ALL BENEFICIARIES PREDECEASE:</b>		
Grantor(s)' heirs at law (if two grantors, 50% to heirs at law of each) . . . . .	540.01	540.01
To: _____	540.02	540.02
As follows: _____	540.03	540.03
<b>RULE AGAINST PERPETUITIES - TIME LIMITATIONS PHRASE:</b> . . . . .	548.01	548.01
<b>GUARDIAN(S):</b> <i>If any guardian phrase is used in the trust, a similar phrase will be inserted into the pourover will.</i>	550.01	550.01
<b>GUARDIAN'S BOND:</b>		
Bond waived . . . . .	555.01	555.01
Bond required . . . . .	555.02	555.02
<b>SUB S ELECTION. TRUSTEE POWER TO MAINTAIN:</b> . . . . .	557.01	557.01
<b>DISINHERITANCE:</b>		
I/We have consciously not named: _____	560.01	560.01
General disinheritance . . . . .	560.02	560.02
<b>NO CONTEST PHRASE:</b> . . . . . <i>If no contest phrase is used in the trust, a similar phrase will be inserted into the pourover will.</i>	570.01	570.01
<b>SURVIVORSHIP PHRASE:</b>		
Earlier of 30 days or distribution . . . . .	590.01	590.01
Earlier of _____ days or distribution . . . . .	590.02	590.02
_____ days _____ days		
30 days_____ 45 days_____ 60 days_____ . . . . .	590.03	590.03
_____ days _____ days		
<b>PRESUMPTION OF DEATH:</b>		
Simultaneous death presumed . . . . .	600.01	600.01
Wife presumed to predecease . . . . .	600.02	600.02
Husband presumed to predecease . . . . .	600.03	600.03
<b>ADMINISTRATION OF GENERATION SKIPPING TRUSTS:</b> . . . . . <i>Select if beneficiary is skip person. Autoselected if reverse QTIP is chosen under 270.05.</i>	700.01	700.01
<b>END OF ARTICLES 1 &amp; 2 AND INSERTION OF STANDARD ARTICLES 3 - 5</b>		

## ASSET TRANSFER DOCUMENTS MENU

If Husband and Wife INDIVIDUAL Trusts, for each asset transfer document chosen below:

- Each transfer document is assigned to:  His Trust  Her Trust  Both Trusts as Tenants in Common  
 Assignee will vary - prompt individually (complete His/Her/Both selections below)

For joint trust, all asset transfers selected will be to the trustees of the joint trust.

His/Hers/Both selections below are only required when 2 individual trusts are prepared and assignee varies.

His    Hers    Both

Information  
Forthcoming

<b>A</b>	<b>Business Assets Assignments</b> Assignors: _____ Name of Business: _____ <input type="checkbox"/> Agreement restricting transfer needs to be revised.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>B 1</b>	<input type="checkbox"/> <b>Closely Held Stock Assignment</b> <input checked="" type="checkbox"/> <b>LLC Assignment</b> Assignors: <u>Seymour T. Cramer</u> # of Shares: <u>All</u> Corp./LLC Name: <u>ABC, LLC</u> President/Managing Member name: <u>Seymour T. Cramer</u> <input type="checkbox"/> Agreement restricting transfer needs to be revised.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>C</b>	<b>Farm Assets Assignment</b> Assignors: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>D</b>	<b>Promissory Note Assignment</b> Assignors: _____ Date of Note: _____ Original: \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>E</b>	<b>Note and Mortgage Assignment</b> Assignors: _____ Date of Mtg: _____ From: _____ Original: \$ _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>F</b>	<b>Contract Assignment</b> Grantor is: <input type="checkbox"/> Pur _____ (See attached for assignment description.)	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>G</b>	<b>Promissory Note</b> (To create a note when no written document exists for outstanding loans.) From: _____ To: _____ Amount: _____ Payment: _____ Interest Rate: _____ Payment Date: _____ Signing Date: _____ Month and Year Payment Begins: _____	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>H</b>	<b>Quit Claim Deed</b> <input type="checkbox"/> Two originals of deeds requested <input type="checkbox"/> Include Community Property paragraph. <input type="checkbox"/> Include letter to County Recorder and Preliminary Change of Ownership Form: Fee: \$ _____ <input type="checkbox"/> Send affidavit to mortgage holder (applicable when mortgage is on homestead and due-on-sale clause exists in mortgage) Mortgage outstanding with: _____ <input type="checkbox"/> Include MINI-CERTIFICATE with legal description for recording purposes. <input type="checkbox"/> Include COVER PAGE with legal description to attach to Certificate for recording purposes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>I 1</b>	<b>Trust Transfer Deed</b> <input type="checkbox"/> Two originals of deeds requested <input type="checkbox"/> Include Community Property paragraph. <input checked="" type="checkbox"/> Include letter to County Recorder and Preliminary Change of Ownership Form: Fee: \$ _____ <input type="checkbox"/> Send affidavit to mortgage holder (applicable when mortgage is on homestead and due-on-sale clause exists in mortgage) Mortgage outstanding with: _____ <input checked="" type="checkbox"/> Include MINI-CERTIFICATE with legal description for recording purposes. <input type="checkbox"/> Include COVER PAGE with legal description to attach to Certificate for recording purposes.	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Asset transfer documents and supporting documents offered on pages 15-19 will vary from state-to-state.**

**To fund the trust, simply check the box and indicate whether the asset is to be transferred to a joint or individual trust (simply make selection on left), or if two individual trusts are used make selection on right to transfer the asset to his trust, her trust or to both trusts as tenants in common.**

*attached*

<b>J</b>	<b>Assignment of Motor Vehicles</b> <i>See attached title(s) for description and vehicle ID numbers. For use when actual title transfer will create licensing, tax, or other fees or issues. This does not <u>guarantee</u> probate avoidance on vehicles, but <u>may</u> be applicable to show intention that vehicle is to be considered trust asset.</i>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Information Forthcoming
<b>K</b>	<b>Letter to Corporate Successor Trustee with Document Copies</b>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>L 1</b>	<b>Letter to Client Re: Conflict of Interest Disclosure</b>				
<b>M 1</b>	<b>Billfold Card for Client Use in Titling New Assets</b> <i>When two individual trusts are prepared, three billfold cards will automatically be generated—one to his trust, one to her trust, and one to both trusts as tenants in common.</i>				

**ASSET TRANSFER LETTERS**  
For Use When Third Party Holds Account/Asset

**NOTE: At prompt, if you type TRUST, software will insert full language naming the trustee(s) of the appropriate trust(s).**  
# of Letters

His	Hers	Both	
			<b>One of Each Letter</b> (Selection will be all to same trust)
<b>A 1</b>			<b>Banks and Credit Unions</b>
<b>B 1</b>			<p><b>Asset transfers no longer need to be a challenge! Choose documents needed for funding the trust, and the system inserts appropriate trustee language and generates documents.</b></p> <p><b>Bank accounts, publicly traded stock, etc., are transferred by letters provided to the client and a certificate of trust for attachment to correspondence. A DVD with detailed instructions for funding the trust is included with your Trust Plus system for viewing by the client.</b></p> <p><b>Limit liability AND improve client service!</b></p>
<b>C</b>			
<b>D</b>			
<b>E 1</b>			
<b>F</b>			
<b>G</b>			
<b>H</b>			
<b>CAUTION: Gift tax returns may be required if ownership is transferred to nonspouse.</b>			
<b>I 1</b>			<b>Retirement Plans, IRAs, Keoghs, or Annuities - Beneficiary</b> Primary and contingent beneficiaries to be as follows: <input type="checkbox"/> Spouse primary, Rev. Trust contingent <input type="checkbox"/> Spouse primary, Child(ren) contingent <input type="checkbox"/> Spouse primary, Credit Shelter Trust contingent <input type="checkbox"/> Rev. Trust primary, Credit Shelter Trust contingent <span style="float: right;"><i>issue by</i></span> <input type="checkbox"/> Child(ren) primary, Rev. Trust contingent <input checked="" type="checkbox"/> Rev. Trust primary, contingent: <u>representation</u> <input type="checkbox"/> Other: _____
<b>CAUTION: Tax &amp; penalties may be due if ownership is transferred.</b>			
<b>J</b>			<b>Annuities - Ownership</b> <input type="checkbox"/> Ownership to be left as is or: Primary to be: _____ Contingent to be: _____
<b>K</b>			<b>Homeowner/Property Insurance</b> Add trust as additional insured
<b>L</b>			<b>Motor Vehicle Insurance</b> Add trust as additional insured

Male  
Female  
Joint

### SUPPORTING DOCUMENTS MENU

Listed in order printed

#### A. Living Trust Package:

- \* 1) Inspection Letter to Client to Send With Copies of Articles 1 and 2 of the Trust
  - \* 2) Invoice: Invoice No.: \_\_\_\_\_; Retainer paid: \$\_\_\_\_\_;  
Total billing amount: \$\_\_\_\_\_; Amount due: \$\_\_\_\_\_
  - \* 3) Follow-up Letter With Questionnaire
  - 4) Trust Agreement including Articles 1-5, Customized Cover Sheets, Mini-Certificate of Trust, Authorization to Release Information and Trust Summary
  - 5) Bill of Sale
  - 6) Comprehensive Transfer Document
  - 7) Certificate of Trust
  - 8) Covers and Envelopes
- \* When 2 individuals are selected, documents will be prepared for both clients and can be selected from either client's binder for printing, if desired.

**Simply select documents desired and the system will produce them along with customized document envelopes and covers, invoice, and correspondence.**

#### B. Pourover Will:

- To TRUST
  - In Joint trust
  - M  F
  - Spouse
  - Spouse

**When your clients return to sign documents, they may receive a customized Estate Organizer™ binder and view a videotape (included with your Trust Plus® system) which provides an overview of their estate plan and the funding process.**

#### C. Durable Power of Attorney:

- Immediate Power
- Springing Power

**Offering your clients a complete customized estate plan is that easy!**

*Gift options below are for either immediate or springing powers.*

Options below apply only to springing power

Insert name(s), address(s), relationship(s)

- Who determines incapacity? \_\_\_\_\_
- Who determines restoration of capacity? \_\_\_\_\_
- Who determines incapacity? (Alternate) \_\_\_\_\_
- Who determines restoration of capacity? (Alternate) \_\_\_\_\_

- 1) Gifting Allowed: *If this selection is chosen, authority to gift language will also be included in Article 5 of Trust Agreement. In a joint trust, gifting provisions will be inserted into the trust agreement only if both spouses allow gifting. If spouse's selections differ, see below to select gifting provisions to be included in the trust. If 'my children' is inserted, insertion in joint trust will be revised automatically to 'our children'. Beware of use of 'gifting allowed' if power of appointment could cause federal estate tax issues for named attorney-in-fact. Limiting gifts to annual gift tax exclusions will limit power of appointment issues.*

M F

- A. To 3rd parties including attorney-in-fact as individual
- B. In equal shares among

- (1)  Beneficiaries on Page 1
- (2)  my children
- (3)  other: \_\_\_\_\_ or to issue by representation

- C. To sole beneficiary \_\_\_\_\_ or to issue by representation

- ⇒ Gifts to be limited to annual gift tax exclusion amounts

*If either spouse chooses to limit gifts to the annual exclusion amount, that restriction will be placed in the trust.*

Male  
Female  
Joint

## SUPPORTING DOCUMENTS MENU

(continued)

### Durable Power of Attorney *(continued)*:

In joint trust, if spouse selections under A, B, and C above differ, then

- Do not include gifting language in trust agreement
- Include husband's gifting language in trust agreement
- Include wife's gifting language in trust agreement
- Include gifting language in trust as follows: \_\_\_\_\_

2) No Gifting Allowed; no power of appointment to be construed

3) Gifting not specifically discussed

**Uniform Statutory Form Power of Attorney**

### D. Health Care Documents:

1) Non-statutory, informal form

2) Statutory Power of Attorney for Health Care

*NOTE: To minimize number of options provided on the checklist, we have assumed that agents named are also to be named under Nomination of Conservator of Person.*

3) Lawyer-Drafted Power of Attorney for Health Care

M F

Paragraph 5 – When agent's authority becomes effective

A. Physician's determination

B. Co-determination between agent and physician

Optional for A and B – Designate physician and alternate physician

Name, address, and phone number of physician \_\_\_\_\_

Name, address, and phone number of alternate physician \_\_\_\_\_

C. Immediate authority

Paragraph 6 – Instructions for health care

A. Prolong life

B. Withhold or withdraw life-sustaining treatment, \_\_\_\_\_ number of certifying physicians

if in coma for \_\_\_\_\_ days, \_\_\_\_\_ number of certifying physicians

C. Burdens of treatment outweigh benefits

D. Withhold or withdraw treatment – principal's inability to return to normal cognitive function

receive nutrition and hydration

Paragraph 9 – Organ donation

A. Any organs

B. The following parts only: \_\_\_\_\_

Additional options.

Disposition of remains as follows: \_\_\_\_\_

Authorize autopsy

Alzheimer's paragraph – see below\*

Negative designation – Name of the person that should **NOT** participate in health care decisions \_\_\_\_\_

\* Alzheimer's paragraph – If I develop Alzheimer's disease, I would like all noninvasive life-prolonging treatments such as artificial nutrition, fluids, and antibiotics as long as I have the ability to meaningfully interact with my family and friends, and am physically independent, but I do not want highly intrusive treatments such as CPR, mechanical ventilation, or kidney dialysis. However, if I lose the capacity for meaningful interaction and physical independence, then I want only treatments that would make me more comfortable and free from pain. I would then not want artificial hydration or nutrition.

Male  
Female  
Joint

**SUPPORTING DOCUMENTS MENU Continued...**

**E. Community Property Agreement**

“Husband” referred to as: \_\_\_\_\_ “Wife” referred to as: \_\_\_\_\_

- 1) All Community Property (*Standard*)
- 2) All Community Property including non-probate transfer of assets to trust (*Standard*) *Manual edit required if used with individual trusts, to specify pourover provisions. Software defaults to pourover to his trust.*
- 3) Individual Property (*See Community Property Checklist below.*)

**F.   HIPAA Release and Authorization Form**

Identification of those from whom HIPAA information will be received (e.g., name of medical facility): \_\_\_\_\_

**Community Property Agreement Checklist**

*(Use only to create community property agreement classifying some or all assets as individual property. Use E. above to create agreement classifying all assets as community property.)*

Date of Community Property Agreement:

Date of Marriage:

Counsel for Husband:

Counsel for Wife:

Property Classified as Community:

**Paragraph Choices**

*Either A or B in each section must be selected*

1A \_\_\_\_\_ Already married

1B \_\_\_\_\_ Planning marriage on \_\_\_\_\_

2A \_\_\_\_\_ Applies to Divorce or Death; Divorce - joint or community split equally, individual property to individual owner - support & maintenance waived

2B \_\_\_\_\_ Death only - Agreement null and void in the event of divorce

3A \_\_\_\_\_ All individually titled, labor, appreciation, etc. is individual

3B \_\_\_\_\_ Some specific property solely titled, still classified as community

4A \_\_\_\_\_ One party to provide food, travel, and entertainment - all other expenses separate; Provider is:  husband  wife

4B \_\_\_\_\_ Equally share living expenses

5A \_\_\_\_\_ Separate Representation

5B \_\_\_\_\_ Dual Representation of both parties by one attorney

**User-Defined Documents:** (Cowles Customizer™ allows you to insert any document of your choice, with merge codes from easy drop-down menus, integrating your documents with all Cowles documents.)

- \_\_\_\_\_
- \_\_\_\_\_