ESTATE PLANNING WORKSHEET

Callister & Broberg, a Law Corporation
Estate Planning and Administration

USING THIS ORGANIZER WILL ASSIST US IN DESIGNING AN ESTATE PLAN THAT MEETS YOUR GOALS.
ALL INFORMATION PROVIDED IS STRICTLY CONFIDENTIAL.

IF POSSIBLE, PLEASE RETURN THE COMPLETED WORKSHEET TO OUR OFFICE PRIOR TO YOUR APPOINTMENT VIA MAIL OR FAX.

PERSONAL INFORMATION

Husband's Legal Name ______________________________
(name most often used to title property and accounts)

Also Known As ______________________________
(other names used to title property and accounts)

Prefer to be called ____________ Birth date ________ SS# ________ US Citizen? ____

Home Address ____________ City ________ State ______ Zip ______

Home Telephone ________ County of Residence ________ Business Telephone ________

Employer ____________ Position ____________

Business Address ____________ City ________ State ____ Zip ______

E-mail Address ____________ ❑ It is okay to communicate with me via my E-mail address.

Date of Marriage ____________

Wife's Legal Name ______________________________
(name most often used to title property and accounts)

Also Known As ______________________________
(other names used to title property and accounts)

Prefer to be called ____________ Birth date ________ SS# ________ US Citizen? ____

Home Address ____________ City ________ State ______ Zip ______

Home Telephone ________ County of Residence ________ Business Telephone ________

Employer ____________ Position ____________

Business Address ____________ City ________ State ____ Zip ______

E-mail Address ____________ ❑ It is okay to communicate with me via my E-mail address.

CHILDREN AND/OR OTHER FAMILY MEMBERS

(Use full legal name. Use "JT" if both spouses are the parents, "H" if husband is the parent, "W" if wife is the parent, "S" if a single parent.)

Name	Birth date	Parent or Relationship

Comments: ______________________________

Comments: ______________________________

Comments: ______________________________

Comments: ______________________________

Comments: ______________________________

Comments: ______________________________

Comments: ______________________________

ADVISORS

	Name	Telephone
Personal Attorney		
Accountant		
Financial Advisor		
Life Insurance Agent		

YOUR CONCERNS

Please rate the following as to how important they are to you:
*(**H** high concern, **S** some concerned, **L** low concern, **N/A** no concern or not applicable)*

Description	Level of Concern Husband	Level of Concern Wife
Desire to get affairs in order and create a comprehensive plan to manage affairs in case of death or disability.		
Providing for and protecting a spouse.		
Providing for and protecting children.		
Providing for and protecting grandchildren.		
Disinheriting a family member.		
Providing for charities at the time of death.		
Plan for the transfer and survival of a family business.		
Avoiding or reducing your estate taxes.		
Avoiding probate.		
Reduce administration costs at time of your death.		
Avoiding a conservatorship ("living probate") in case of a disability.		
Avoiding will contests or other disputes upon death.		
Protecting assets from lawsuits or creditors.		
Preserving the privacy of affairs in case of disability or at time of death from business competitors, predators, dishonest persons and curiosity seekers.		
Plan for a child with disabilities or special needs, such as medical or learning disabilities.		
Protecting children's inheritance from the possibility of failed marriages.		
Protect children's inheritance in the event of a surviving spouse's remarriage.		
Provide that your death shall not be unnecessarily prolonged by artificial means or measures.		

Other Concerns (Please list below):

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Phone: (818) 500-1890 ◆ Fax: (818) 246-5535

IMPORTANT FAMILY QUESTIONS

(Please check "Yes" or "No" for your answer)	Yes	No
Are you (or your spouse) receiving Social Security, disability, or other governmental benefits? *Describe* ______		
Are you (or your spouse) making payments pursuant to a divorce or property settlement order? *Please furnish a copy*		
If married have you and your spouse signed a pre- or post-marriage contract? *Please furnish a copy*		
Have you (or your spouse) been widowed? *If a federal estate tax return or a state death tax return was filed, please furnish a copy*		
Have you (or your spouse) ever filed federal or state gift tax returns? *Please furnish copies of these returns*		
Have (you or your spouse) completed previous will, trust, or estate planning? *Please furnish copies of these documents*		
Do you support any charitable organizations now that you wish to make provisions for at the time of your death? *If so, please explain below.*		
Are there any other charitable organizations you wish to make provisions for at the time of your death? *If so, please explain below.*		
If married, have you lived in any of the following states while married to each other? *Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Texas, Washington, or Wisconsin*		
Are you (or your spouse) currently the beneficiary of anyone else's trust? *If so, please explain below.*		
Do any of your children have special educational, medical, or physical needs?		
Do any of your children receive governmental support or benefits?		
Do you provide primary or other major financial support to adult children or others?		

ADDITIONAL RELEVANT INFORMATION

______

______

______

______

PROPERTY INFORMATION

INSTRUCTIONS FOR COMPLETING THE *PROPERTY INFORMATION* CHECKLIST

General Headings

This *Property Information* checklist is designed to help you list all the property you own and what it is worth. If you do not own property under a particular heading, just leave that section blank. Under certain headings you may own more property than can be listed on this checklist. If so, use **extra sheets** of paper to list your additional property.

Type

Immediately after the heading for each kind of property is a brief explanation of what property you should list under that heading.

"Owner" of Property

How you own your property is **extremely important** for purposes of properly designing and implementing your estate plan. For each property please indicate how the property is titled. When doing so, please use the following abbreviations:

Owner of Property	Use
If married, Husband's name alone, with no other person	H
If married, Wife's name alone, with no other person	W
If married, Joint Tenancy with spouse	JTS
Joint Tenancy with someone other than a spouse, i.e. a child, parent, etc.	JTO
If you cannot determine how the property is owned	?

REAL PROPERTY

TYPE: Any interest in real estate including your family residence, vacation home, time share, vacant land, etc.

General Description and/or Address	Owner	Market Value	Loan Balance
	Total		

FURNITURE AND PERSONAL EFFECTS

TYPE: List separately only major personal effects such as jewelry, collections, antiques, furs, and all other valuable non-business personal property *(indicate type below and* ***give a lump sum value for miscellaneous****, less valuable items.).*

Type or Description	Owner	Market Value
Miscellaneous Furniture and Household Effects (Total)		
	Total	

AUTOMOBILES, BOATS AND RVS

TYPE: For each motor vehicle, boat, RV, etc. please list the following: description, how titled, market value and encumbrance:

BANK & SAVINGS ACCOUNTS

TYPE: Checking Account "CA", Savings Account "SA", Certificates of Deposit "CD", Money Market "MM" (*indicate type below).*
Do not include IRAs or 401(k)s here

Name of Institution and account number	Type	Owner	Amount
		Total	

Note: If Account is in your name (or your spouse's name) for the benefit of a minor, please specify and give minor's name.

STOCKS AND BONDS

TYPE: List any and all stocks and bonds you own. If held in a brokerage account, lump them together under each account.
(indicate type below)

Stocks, Bonds or Investment Accounts	Type	Acct. Number	Owner	Amount
			Total	

LIFE INSURANCE POLICES AND ANNUITIES

TYPE: Term, whole life, split dollar, group life, annuity. **ADDITIONAL INFORMATION:** Insurance company, type, face amount (death benefit), whose life is insured, who owns the policy, the current beneficiaries, who pays the premium, and who is the life insurance agent.

Total ______________

RETIREMENT PLANS

TYPE: Pension (P), Profit Sharing (PS), H.R. 10, IRA, SEP, 401(K). **ADDITIONAL INFORMATION:** Describe the type of plan, the plan name, the current value of the plan, and any other pertinent information.

Total ______________

BUSINESS INTERESTS

TYPE: General and Limited Partnerships, Sole Proprietorships, privately owned corporations, professional corporations, oil interests, farm and ranch interests. **ADDITIONAL INFORMATION:** Give a description of the interests, who has the interest, your ownership in the interests, and the estimated value of the interests.

Total ____________

MONEY OWED TO YOU

TYPE: Mortgages or promissory notes payable **to you,** or other moneys owed to you.

Name of Debtor	Date of Note	Maturity Date	Owed to	Current Balance
			Total	

ANTICIPATED INHERITANCE, GIFT, OR LAWSUIT JUDGMENT

TYPE: Gifts or inheritances that you expect to receive at some time in the future; or moneys that you anticipate receiving through a judgment in a lawsuit. **Describe in appropriate detail.**

Description ____________

Total estimated value ____________

OTHER ASSETS

TYPE: Other property is any property that you have that does not fit into any listed category.

Type	Owner	Value
	Total	

SUMMARY OF VALUES

ASSETS	**Amount*** **Husband**	**Wife**	**Total Value**
Real Property			
Furniture and Personal Effects			
Automobiles, Boats and RV's			
Bank and Savings Accounts			
Stocks and Bonds			
Life Insurance and Annuities			
Retirement Plans			
Business Interests			
Money owed to you			
Anticipated Inheritance, Etc.			
Other Assets			
Total Assets:			

* *Joint Property values enter 1/2 in husband's column and 1/2 in wife's column.*

DESIGN INFORMATION

PERSONS TO ACT FOR YOU:

GUARDIAN FOR MINOR CHILDREN: If you have any children under the age of 18, list in order of preference who you wish to be guardian.

Name and Address	Relationship

INITIAL TRUSTEE(S): Usually the Maker will be the Trustee of his or her own trust. Often, both spouses, jointly. Allows you to continue to jointly control your assets as before.

Name and Address	Relationship

DISABILITY TRUSTEE: If you were unable to make decisions for yourself, who would you want to make decisions for you with regard to your property and assets?

FOR HUSBAND

Name and Address	Relationship

FOR WIFE

Name and Address	Relationship

DEATH TRUSTEE: After your death, who do you want carrying out your instructions, for distribution to and, if desired, management of property for your beneficiaries?

FOR HUSBAND

Name and Address	Relationship

FOR WIFE

Name and Address	Relationship

POWER OF ATTORNEY: **If you were unable to make financial decisions for yourself, who would you want to make those decisions for you?**

HUSBAND'S AGENT

Name	Relationship	Instructions or Guidelines

WIFE'S AGENT

Name	Relationship	Instructions or Guidelines

Do you want to authorize your Financial Agent to make gifts on your behalf during any period of time you are incapacitated?

Husband: ☐ Yes ☐ No **Wife:** ☐ Yes ☐ No

Gifting Power Details: ____

____

LIVING WILL: **Do you want to provide that the moment of your death not be unnecessarily prolonged by artificial means or measures? _____ Do you want to provide that your organs and tissues should be made available for transplant purposes? ______________________**

HEALTH CARE: **If you were unable to make decisions for yourself, who would you want to make decisions for you with regard to your medical treatment?**

HUSBAND'S AGENT

Name	Relationship	Instructions or Guidelines

WIFE'S AGENT

Name	Relationship	Instructions or Guidelines

Do you want to authorize your Medical Agent to take whatever steps are necessary to keep you in a personal residence rather than nursing home? **Husband:** ☐ Yes ☐ No **Wife:** ☐ Yes ☐ No

Do you want to provide that upon certification by 2 physicians of need for psychological or substance treatment, Agent may arrange for voluntary admission? **Husband:** ☐ Yes ☐ No **Wife:** ☐ Yes ☐ No

In making distributions during any period of time the client is incapacitated, the successor Trustee shall give primary consideration to:

☐ Disabled spouse, the needs of others. ☐ Disabled spouse and other spouse, and then needs of others

☐ Disabled spouse needs and the needs of others equally.

DISTRIBUTIONS OF PERSONAL PROPERTY AND SPECIFIC GIFTS

USE OF PERSONAL PROPERTY MEMORANDUM: Do you want to provide that your personal property will be distributed pursuant to a written list you may prepare later? ☐ Yes ☐ No

Any property not listed on the memorandum should be distributed to:

FOR HUSBAND:
- ☐ Spouse, then children equally.
- ☐ Spouse, then to balance of trust.
- ☐ Spouse, then other named individuals.
- ☐ Children
- ☐ To the balance of the trust.
- ☐ Other named individuals. List on next line.

____

FOR WIFE:
- ☐ Spouse, then children equally.
- ☐ Spouse, then to balance of trust.
- ☐ Spouse, then other named individuals.
- ☐ Children
- ☐ To the balance of the trust.
- ☐ Other named individuals. List on next line.

____

SPECIFIC GIFTS: List any specific gifts of real estate or cash gifts you wish to make to either individuals or charities. Indicate whether these gifts are to be made even if the other spouse is alive.

FOR HUSBAND:

Individual or Charity	Amount or Property	Contingent on Wife predeceasing?

FOR WIFE:

Individual or Charity	Amount or Property	Contingent on Husband predeceasing?

PROVIDING FOR THE SURVIVING SPOUSE UPON DEATH OF FIRST SPOUSE TO DIE

☐ **TO SURVIVING SPOUSE WITHOUT TAX PLANNING:** We recognize this does not provide any tax planning which may result in our beneficiaries paying significant optional estate taxes.

☐ All to surviving spouse. ☐ ________% to surviving spouse.

☐ Minimum allowed by law to surviving spouse.

☐ **DIVIDE INTO MARITAL AND FAMILY TRUSTS:** Designed to maximize estate tax savings. To accomplish this an amount up to the "applicable exclusion amount" (currently $2,000,000) will be transferred to the Family Trust and the balance, if any, to the Marital Trust. This is sometimes referred to as "A/B Trust Planning". The Marital Trust is sometimes referred to as the "A Trust" or "QTIP Trust". The Family Trust is sometimes referred to as the "B Trust", "By-Pass Trust" or "Credit Shelter Trust". Also provides protection for surviving spouse from creditors and predators. You decide how much control you want the surviving spouse to have. In the event of remarriage protects property for your heirs from a new spouse in case of death or divorce.

MARITAL DEDUCTION FORMULA (OFFICE USE ONLY):

☐ Disclaimer Provision ☐ Clayton Election

☐ Marital Pecuniary ☐ Marital Fractional

☐ Credit Shelter Pecuniary

DESIGN OF MARITAL SHARE:

☐ **OUTRIGHT:** We want to leave property outright to the surviving spouse. We recognize that this offers no protection from creditors or predators. Allows surviving spouse to leave property to whomever he or she wants. Also allows a new spouse to possibly make claim on property in case of death or divorce

☐ **GENERAL APPOINTMENT TRUST:** All income and principal are available to the surviving spouse upon demand. The surviving spouse is free to do as he or she pleases. This would include the ability to remove all property in the Marital Share from the trust.

☐ **ALL INCOME – PRINCIPAL FOR NEEDS:** All income is distributed to surviving spouse; principal is available for his or her needs (health, education and maintenance).

☐ **ONLY INCOME:** Only income is distributed to surviving spouse. Principal is not available to the surviving spouse.

DESIGN OF FAMILY SHARE:

☐ **ALL INCOME – PRINCIPAL FOR NEEDS:** All income is distributed to surviving spouse; principal is available for needs (health, education and maintenance).

Are descendants permissible beneficiaries of principal?____

☐ **INCOME AND PRINCIPAL FOR NEEDS:** All income and principal is available for needs. Income may be accumulated and not distributed.

Are descendants permissible beneficiaries of income and/or principal?____

☐ **ONLY INCOME:** Only income is distributed to surviving spouse. Principal is not available to the surviving spouse.

WHO IS RESPONSIBLE FOR DETERMINING LIFETIME DISTRIBUTIONS: Is surviving spouse the sole trustee with a right to appoint cotrustee (surviving spouse then determines the management and distributions for his or her needs)? Do you wish to name someone to be the cotrustee with the surviving spouse? ____

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☐ **LIMITED POWER OF APPOINTMENT:** Do you want the surviving spouse to be able to modify the way property is to be distributed upon his or her death? ______________

If so, to whom may the surviving spouse distribute your property:

- ☐ Your descendants
- ☐ Your descendants and their spouses
- ☐ Your descendants and charities
- ☐ Your descendants, their spouses and charities
- ☐ Anyone, no limitations

DIVISION OF PROPERTY UPON DEATH OF SECOND SPOUSE TO DIE

☐ **DIVIDE EQUALLY BETWEEN OUR CHILDREN AND THE DESCENDANTS OF ANY DECEASED CHILDREN:**

☐ **DIVIDE AMONG NAMED INDIVIDUALS and/or CHARITIES:**

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HOW AND WHEN TO DISTRIBUTE MY PROPERTY:

☐ **DISTRIBUTE OUTRIGHT TO OUR BENEFICIARIES:** Provides no protection from creditors, predators, or from themselves.

☐ **STRUCTURED TRUST:** You determine how long the property is to remain in trust. During the period of time the property is held in trust it is available to the beneficiary for needs (health, education and maintenance). You may give written instructions to the trustee outlining guidelines to be followed in determining the beneficiary's needs. You may provide for a staggered distribution of principal; i.e. 1/3 at age 30 and balance at age 40. You decide who will manage the property and to carry out your distribution instructions. Does the beneficiary have a right to be a cotrustee and/or choose his or her own cotrustee? You decide how the trust is designed. List your desires:

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REMOTE CONTINGENT BENEFICIARY: Who do you want to receive your property in the remote event that no one listed above is alive to receive your property. Determining the remote contingent beneficiary is not so important that it should cause you to delay completion of your entire estate plan. It can always be changed at a later date.

In the remote event no one listed above is alive to receive my property I want my property distributed as follows:

☐ To each spouse's heirs-at-law.

☐ One-half to Husband's heirs-at-law and one-half to Wife's heirs at law.

☐ To the following named individuals and/or charities:

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OTHER ITEMS TO INCLUDE OR DISCUSS: Obviously your estate plan should address all your hopes, fears, and wishes. Please list any other items you want included or want to discuss:

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