

LEGAL ASSISTANCE CLIENT INTAKE QUESTIONNAIRE

FOR OFFICIAL USE ONLY – PRIVACY ACT SENSITIVE. Any misuse or unauthorized disclosure may result in both civil and criminal penalties. **PRIVACY ACT STATEMENT:** AUTHORITY 5 USC 301, Departmental Regulations; 10 USC 1044. **SYSTEM OF RECORDS NOTICE:** MJA00002. **ROUTINE USE(S):** Information provided is used to provide an administrative record for use by attorneys and clerical personnel directly involved in providing legal assistance, to manage internal counsel assignment, and for internal management of the office, to include generating periodic workload productivity and statistical reports. **MANDATORY/VOLUNTARY DISCLOSURE CONSEQUENCES OF REFUSAL TO DISCLOSE:** Disclosure of requested information is voluntary, but failure to provide such information may limit the Legal Assistance Office's ability to provide assistance.

NOTE: Receiving services from a non-attorney at the Legal Assistance Office does not create an attorney-client relationship. In order to form an attorney-client relationship you must meet with an attorney.

**ONLY PROVIDE INFORMATION THAT IS APPLICABLE TO YOUR SITUATION.
IF IT DOESN'T APPLY INSERT "N/A". ALL QUESTIONS MUST BE ANSWERED.**

Your Name (Last, First, Middle):				DoD ID (EDIPI):	
Contact Numbers	Work:	Home:	Cell:	E-Mail:	
Home Address:		City:		State:	Zip:
Male <input type="checkbox"/> Female <input type="checkbox"/> Dt of Birth: Active Duty <input type="checkbox"/> Reserve/Guard <input type="checkbox"/> Retiree <input type="checkbox"/> Dependant <input type="checkbox"/> (enter Sponsor's info below)					
Please Enter Military Information		Command/Employer:			
Rank/Rate:	Pay Grade:	Branch of Service:			EAOS:
Your Spouse's or Domestic Partner's Name:				Spouse's Unmarried Name:	

WHAT ISSUE WILL YOU BE DISCUSSING DURING YOUR APPOINTMENT? CHECK ALL THAT APPLY AND CIRCLE APPLICABLE SUBISSUE(S)

- ☐ ADOPTION OR NAME CHANGE
☐ CONSUMER ISSUE: Auto or other purchase or sale, auto/house repair, credit or collection problem, bankruptcy
☐ DOMESTIC RELATIONS: Support; custody; guardianship; divorce; annulment; paternity
☐ IMMIGRATION: Naturalization; citizenship; resident permit; visa; employment
☐ MILITARY RIGHTS & BENEFITS: Servicemembers Civil Relief Act; Uniformed Services Employment and Reemployment Rights Act; Other
☐ POWER OF ATTORNEY: Includes Health Care Surrogate
☐ REAL ESTATE OR LANDLORD TENANT: Purchase/Sale; lease; rental; security deposit; eviction
☐ TAX: Income, sales, intangible, property, ad valorem. If it is to prepare a return during the tax season, go to the Tax Center
☐ WILLS OR ESTATE PLANNING: Wills, living Wills, trusts, Medicaid, elder law, estate tax, probate
☐ CRIME VICTIM ASSISTANCE: Need referral to Victims' Legal Counsel
☐ OTHER ISSUE: (explain) _____

Are you currently represented by an attorney? If yes, the attorney's name:	Yes <input type="checkbox"/> No <input type="checkbox"/>
Have you seen a Legal Assistance Attorney before? If yes, the attorney's name:	Yes <input type="checkbox"/> No <input type="checkbox"/>
Have you received services from this Legal Assistance office before?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If yes, what services did you receive?	

CONSENT TO DISCLOSE CONFLICT:

If an opposing party is entitled to Legal Assistance and comes into our office, we cannot represent that person if you have formed an attorney-client relationship here. Do you consent to this office disclosing that we represent you?	Yes <input type="checkbox"/> No <input type="checkbox"/>
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IF THERE IS AN OPPOSING OR ADVERSE PARTY IN YOUR SITUATION PROVIDE COMPLETE DETAILS BELOW

Party's Name:			
Home or Contact Address:		City:	State: Zip:
Contact Phone Numbers	Home:	Work:	Cell:
Active Duty <input type="checkbox"/> Reserve/Guard <input type="checkbox"/> Retiree <input type="checkbox"/> Dependant <input type="checkbox"/> Other (Explain) <input type="checkbox"/>			
Rank/Rate:	Pay Grade:	Branch of Service:	Command:

Your Signature _____ **Date:** _____

FOR OFFICE STAFF ONLY

ID CARD SCREEN: _____	CONFLICT CHECK: _____	CONFLICTED? YES <input type="checkbox"/> NO <input type="checkbox"/>
APPT WITH: _____		
DATE/TIME: _____		

LIMITED SCOPE OF REPRESENTATION

10 U.S.C. sec. 1044 allows military legal assistance offices to provide eligible persons legal assistance concerning their personal civil affairs. This authority is implemented in the Department of the Navy through JAGINST 5800.7G, Manual of the Judge Advocate General and, in the Marine Corps, through MCO 5800.16, Legal Support and Administration Manual.

Consequently, there are some services that this office may not provide. To ensure that you are fully aware of those limitations, please read the following:

1. The legal assistance office may only provide assistance regarding personal civil matters. It does not provide advice or assistance in business matters or for organizational support.
2. The legal assistance office does not produce complex estate planning documents to include: complex wills for persons with assets exceeding the federal estate tax exemption; inter vivos "living" trusts; or special needs trusts.
3. Due to the level of expertise required for certain matters, the legal assistance office provides only basic advice and counseling on bankruptcy and complex tax law.
4. The legal assistance office does not provide real estate services such as title examinations, titling opinions, or real estate closings.
5. The legal assistance office does not file appearances as an attorney of record, or represent clients before courts or administrative/regulatory agency boards, unless representation is authorized in an Expanded Legal Assistance Program (ELAP).
6. With certain exceptions for victims of crimes, the legal assistance office does not provide advice or assistance regarding the following: federal/state/foreign criminal proceedings; courts-martial; non-judicial punishment; administrative separation proceedings.
7. Pursuant to 18 U.S.C. § 205, the legal assistance office is prohibited from providing advice or assistance in any matter in which the United States Government is either a party or has a substantial interest in the outcome, whether or not its interests are adverse to the client.
 - a. The limited exceptions to this include personal tax advice, assistance through administrative/fiscal channels regarding a client's indebtedness to the U.S. Government or military pay matters, and other matters specifically approved by the Staff Judge Advocate to the Commandant of the Marine Corps.
 - b. The following are examples of matters in which the U.S. Government has an interest in which advice or assistance cannot be provided:
 - (1) Prosecution of any tort, military, personnel, TRICARE, or other monetary claim against the U.S. Government or any defense of such claim.
 - (2) Regarding an official criminal investigation or administrative investigation of the Department of Defense or any agency therein in which the individual seeking assistance is a party, witness, or subject of such investigation, with certain exceptions for victims of crimes who are otherwise eligible for legal assistance.
 - (3) Administrative complaints under Article 138 of the Uniform Code of Military Justice, or Section 1105 of the Navy Regulations, petition for relief to the Board for Correction of Naval Records or Naval Discharge Review Board, or rebuttal of a fitness report or evaluation.
 - (4) Civil Rights, Constitutional, or Employment complaints against the U.S. Government. This does not prohibit general advice to Reservists concerning the Uniformed Services Employment and Reemployment Rights Act (USERRA).
8. If two or more eligible persons with conflicting interests seek advice from this office, the party first establishing an attorney-client relationship will be provided representation.

Signature and date

Dual Representation Waiver and Acknowledgement of Risks:

Required only for Married Couples Requesting Wills for Each Person

You have asked the Legal Assistance Office to perform estate planning services for you and your spouse. This may include advice and preparation of a Will and/or other estate planning documents. Because this legal office would be representing both spouses, the rules of professional responsibility for attorneys require that we tell both of you that a potential conflict of interest might arise that could prevent us from continuing as the lawyer for both of you in your estate planning. It is in your interest, and our ethical obligation to each of you, that you fully understand the considerations involved in such “dual representation.”

Matters to which such representation will most likely extend include the following:

1. Analysis of your Wills, codicils, trusts, and property agreements, if any.
2. Analysis of the assets owned by each of you, including consideration of their value and the nature in which title is or should be held, and the categorization of such assets as separate or community property.
3. Discussions about the manner in which you wish to dispose of such property.
4. Analysis of the tax impact of such disposition and recommendations relative thereto.
5. Preparation of the documents necessary to accomplish the desired disposition.

Spouses can have differing, and sometimes conflicting, interests and objectives regarding the disposition of their property upon their death. This is a common problem if either spouse has children from another relationship.

Although joint representation may have the advantage of convenience, efficiency, and even reduced legal expense were you to pay for these services, joint representation also has the following disadvantages that you must acknowledge and accept as a condition to use the free services of the Legal Assistance Office:

1. Joint representation has the further disadvantage that no attorney-client privilege would apply to communications between you or with the Legal Assistance Attorney in any dispute between you. In other words, the attorney cannot keep confidential from one of you any communication with the other of you in the course of the joint representation, and the attorney would be compelled to testify concerning any such communication. Also any possession of confidential information from any other representation of one of you may work to the other's disadvantage.
2. When the attorney communicates with you concerning matters of potential conflict or the pros and cons of any particular item, the attorney may rely on communication with only one of you. For this reason and possibly others, joint representation may have the disadvantage of communication that is less complete or effective than if the attorney only represented one person.

3. You should not assume that the attorney will advise each of you of the substance of every communication received by the attorney from the other of you.

If you each had a separate lawyer, you would each have an “advocate” for your position and would receive totally independent advice. Information given to your own lawyer is confidential and cannot be obtained by your spouse without your consent. That is not the case when one law firm (in this case the Legal Assistance Office) advises both of you. The Legal Assistance Attorney cannot be an advocate for one of you against the other. Information that either of you gives us relating to your estate planning and Will preparation cannot be kept from the other. If a conflict arises which is of such a nature that we cannot adequately carry out our obligations to both of you, we will withdraw our representation, and will advise you to obtain separate and independent attorneys.

After considering these factors, each of you must decide whether you wish us to continue to represent you jointly in connection with your estate planning and related matters. If you do, please sign the acknowledgement below and return it to the Legal Assistance Attorney. If you have any questions regarding these issues, please discuss them with the Legal Assistance Attorney and do not sign this acknowledgement.

----- **ACKNOWLEDGMENT** -----

Each of us has read and understands the information regarding dual representation as it affects our mutual and respective estate plans. We realize the potential for conflicts of interest and differences of opinion between us and that each of us has the rights expressed above. We know that each of us has the right at any time to hire an independent lawyer or to seek legal assistance at another military legal assistance office in connection with these matters.

We have discussed and evaluated the problems, and each of us requests that the Legal Assistance Office represent both of us in connection with our estate planning and related matters. Each of us consents to that dual representation. Each of us also knows and agrees that any communication and information the Legal Assistance Office receives from either of us relating to those matters may be shared with the other.

Date: _____

Date: _____

Spouse (Signature)

Spouse (Signature)

Spouse (Printed Name)

Spouse (Printed Name)

WILL WORKSHEET (All clients)

INSTRUCTIONS: This worksheet is a step-by-step question and answer process. Do not answer questions you do not understand. Leave them blank and your attorney will discuss them with you during the interview.

If you have questions while filling out this questionnaire, please write them down and discuss them with your attorney at your legal assistance appointment. You must return this complete worksheet to the legal assistance office before we will give you an appointment for your interview with an attorney. **INITIAL:** _____

DISCLAIMERS: This worksheet is not itself a Last Will and Testament, nor is it a legal document. **INITIAL:** _____
All clients are required to personally visit their closest legal assistance or SJA office to finalize and execute their estate planning legal documents. **INITIAL:** _____

I. MILITARY STATUS: Do you want your military status to be included in your Last Will & Testament? Please select your status to be included or excluded from the following:

- | | |
|---|--|
| <input type="checkbox"/> In the U.S. Armed Forces | <input type="checkbox"/> A dependent of someone in the U.S. Armed Forces |
| <input type="checkbox"/> Retired from the U.S. Armed Forces | <input type="checkbox"/> A dependent of someone retired from the U.S. Armed Forces |
| <input type="checkbox"/> Do not include any military status | |

II. STATE CONTACTS: We must draft your estate package for the state that is your state of domicile. Your “domicile” or “permanent legal residence” refers to the place you consider to be your permanent home regardless of absences due to military service. It is fact based and it is typically the place you intend to return to after your military service. Please answer the following questions to help us identify your state of domicile:

2.1. Name the state or territory where you are or would be registered to vote if you are not already registered to vote.

2.2. Name the state or territory you claim for STATE income tax purposes. _____

2.3. List each state in which you own real property/land. If none, write “none”.

2.4. List the state that issued your current driver’s license. If none, write “none”. _____

2.5. List every state or territory in which you currently have a vehicle registered. If none, write “none”.

2.6. List the state or territory of your current duty station. _____

ATTORNEY USE ONLY	
Domicile:	

III. PERSONAL INFORMATION:

3.1. Your name (First Middle Last, Jr., Sr., III, etc.): _____

3.2. DoD ID Number: _____

3.3. Your mailing address: _____

3.4. Your preferred phone number: _____

3.5. Preferred email address: _____

3.6. Are you a U.S. citizen or a Lawful Permanent Resident of the USA? ☐ Yes ☐ No

IV. MARITAL/REGISTERED DOMESTIC PARTNERSHIP (RDP) STATUS AND INFORMATION:

4.1. What is your marital status?

☐ I am currently legally single (Skip to Q 4.4)

☐ I am married or in a registered domestic partnership (RDP) and my spouse/partner’s name is:

- 4.2. Is your spouse/RDP a U.S. citizen or a Lawful Permanent Resident of the USA? ☐ Yes ☐ No
- 4.3. Does your spouse/RDP want to create a will at this time?
☐ Yes – CLIENT NOTE – if yes, your spouse/RDP will need to complete a separate version of this worksheet, and you each must complete a client intake form, a remote services authorization, and a “Joint Representation” waiver form. Please download the required forms at <https://www.jag.navy.mil/legal-services/rlo/>.
☐ No
- 4.4. Were you ever previously married or in a prior RDP? ☐ Yes ☐ No (Skip to Q 5.1)
- 4.5. Would you like your estate plan confirm that the marriage/RDP was legally terminated? ☐ Yes ☐ No
- 4.6. Please list the name of your prior spouse/RDP below and select whether the termination was by death or court action: (Use an additional piece of paper to identify any additional prior spouses/RDPs.)
 Prior Spouse/Partner’s Name _____
 Terminated on [date] _____ by ☐ court decree or ☐ by death of spouse/RDP.
- 4.7. Are there any separation agreements, property settlement agreements, pre-marital agreements, etc., that require you to distribute some of your assets for the benefit of a prior spouse/RDP or children of a prior relationship?
☐ Yes. Please attach the agreement(s) to this worksheet for the attorney to review.
☐ No

V. INFORMATION ABOUT YOUR CHILDREN

- 5.1. ☐ I am not expecting or adopting and have no children or step-children. (Skip to Q 6.1)
- 5.2. ☐ I have the following children and/or step-children (Fill in the Table 1 below and answer Q 5.3)

TABLE 1 CHILDREN					
Full Name (First, Middle, Last) – Include Jr., III, etc., if applicable	Age	If the other parent is <u>NOT</u> you’re your current spouse/partner, list the other parent’s name below:	Status: Biological (B) Adopted (A) Stepchild (S)	Mark if the child is deceased.	Mark if the child is receiving/may receive disability, SSI, Gov’t Assistance
1.				<input type="checkbox"/> YES	<input type="checkbox"/> YES
2.				<input type="checkbox"/> YES	<input type="checkbox"/> YES
3.				<input type="checkbox"/> YES	<input type="checkbox"/> YES
4.				<input type="checkbox"/> YES	<input type="checkbox"/> YES
5.				<input type="checkbox"/> YES	<input type="checkbox"/> YES
6.				<input type="checkbox"/> YES	<input type="checkbox"/> YES
7.				<input type="checkbox"/> YES	<input type="checkbox"/> YES
8.				<input type="checkbox"/> YES	<input type="checkbox"/> YES

- 5.3. Do you want to treat your any of your step-children as your own children for inheritance purposes?
☐ Yes ☐ No ☐ N/A

If yes, list the number for those step children from the above table in this line: _____

VI. DISINHERITANCE

- 6.1. Do you want to disinherit anyone? ☐ Yes (Please list in Table 2 on next page) ☐ No (Skip to Q 7.1)

TABLE 2 DISINHERITED INDIVIDUALS

Name	Relationship to you	Do you want to also disinherit their children and descendants?
1.		<input type="checkbox"/> Yes <input type="checkbox"/> No
2.		<input type="checkbox"/> Yes <input type="checkbox"/> No
3.		<input type="checkbox"/> Yes <input type="checkbox"/> No
4.		<input type="checkbox"/> Yes <input type="checkbox"/> No

6.2. You can state a reason for the disinheritance, but including a specific reason is not recommended and could result in litigation if the disinherited person feels they can prove your reason is inaccurate. If you still wish to state a reason, select only one of the following responses

- ☐ For reasons deemed good and sufficient.
☐ Because the testator has provided significantly for him/her/them during his or her lifetime.
☐ Not for lack of love or affection.

No further information provided

VII. FUNERAL/BURIAL INSTRUCTIONS

7.1. Are you an active duty Service member, military Retiree or an honorably discharged Veteran of the U.S. Armed Forces who would like to have military funeral honors?

- ☐ Yes ☐ No Skip to Q. 7.3

7.2. An American Flag is available for Survivors of Service members, Retirees, Honorably Discharged Veterans and DoD Civilians Overseas (OPM Form 1825). The Department of Veterans Affairs can provide only one flag via your funeral director or by your next-of-kin submitting VA Form 27-2008. (See 38 U.S.C. § 2301(f)(1)). Your estate will have to pay for additional flags which in 2022, start at \$60 per flag, but this cost is likely to increase over the years.

- ☐ I do not want American flags to be given to any survivors.
☐ I only want the free flag to go to the person listed in Table 3.
☐ I want American flags given to the following persons listed in Table 3.

TABLE 3 FLAG DISTRIBUTION

Name	Relationship to you
1.	
2.	
3.	
4.	

7.3. Please select ONE option below concerning your wish to state your burial or cremation directions in your will.

CLIENT NOTE: Active duty members, please note that the Person Authorized to Direct Disposition of Human Remains (PADD) designated on your DD-93, or for those with no named PADD named in the DD-93, the order of precedence stated in DoDI 1300.29, June 28, 2021, will override any designations you make in the will so you must make sure your DD-93 and the answer on the next page match each other. Your attorney will guide you in making changes to your DD-93.

- ☐ I do not want to state my wishes. (Skip to Q 8.1)
☐ I have a previously executed funeral or cremation or burial agreement with the following service:
_____ ; telephone: _____

☐ Cremate my body and:

- ☐ scatter or ☐ inurn my ashes in or at:
☐ (state the location) _____ or
☐ a location chosen by my ☐ Executor or by my ☐ spouse or RDP.

- ☐ Bury my body:
- ☐ in or at (state the location) _____ or
- ☐ at a location chosen by my ☐ Executor or by my ☐ spouse or RDP.
- ☐ Other (please specify): _____

7.4. Please select ONE option below concerning your wishes or directions regarding arrangements for your memorial service or funeral.

- ☐ I want funeral arrangements made and carried out according to the custom and ceremony of the following religious or other denomination _____.
- ☐ I do not want any religious or denominational memorial service.
- ☐ I have no preference and do not wish to state one in my Will.
- ☐ None of the above, but I direct instead that _____.

VIII. INFORMATION ABOUT YOUR ASSETS AND DEBTS

8.1. Asset and debt details: The type of estate plan you need depends, to a large extent, on the total net (assets minus debts on the assets) value of your estate, including those owned by your spouse or RDP, if any. Please check the box for all types of assets that you own, and fill in the additional requested information in Table 4 to the best of your ability. Please write any additional assets on a separate piece of paper to give your attorney if you need extra space.

TABLE 4 ASSETS AND DEBTS				
Check Box If Owned	Asset Type	Are you a Sole owner or Joint owner	Estimated Value	Estimated Debt
	Antiques/Art/Collectibles/Heirlooms		Value:	Debt:
	Auto/Truck/Motorcycle Registered in the state of:		Value:	Debt:
	Auto/Truck/Motorcycle Registered in the state of:		Value:	Debt:
	Bank accounts Jointly Owned (savings, checking, CDs, money market account)	Jointly Owned (accounts you own together with someone else)	Value:	Debt:
	Bank accounts Solely Owned (savings, checking, CDs, money market account)	Solely Owned (accounts held in your name only)	Value:	
	Boat Registered in the state of:		Value	Debt:
	Commercial Business or Family Farm Business (Sole proprietorship, LLC, etc.)		Value	Debt:
	Commercial life insurance (Not SGLI)		Value:	
	Inheritance (Recent death, Revocable or Irrevocable Trust beneficiary)		Value:	
	Investment (stock, mutual funds) accts		Value:	

	Mobile/Motor Home (Not permanently affixed to land): Where registered:		Value:	Debt:
	Pensions/IRAs/401ks/TSP		Value:	
	Real estate Primary Residence Address:		Value:	Mortgage:
	Second Home/Condo address:		Value:	Mortgage:
	Time Share Address:		Value:	Mortgage:
	SGLI/SGLV/VGLI		Value:	
	Tangible personal property (e.g. jewelry, clothes, household furnishings)		Value:	Debt:
	Weapons: List State(s) in which registered.		Value:	
	Other Unique Property (Specify)		Value:	
	TOTALS			

IX. DISTRIBUTION OF YOUR ESTATE

9.1. To whom would you like to give your estate when you pass away? Select only one response from the five options:

- ☐ To my surviving spouse/RDP as an outright distribution, but if my spouse/RDP does not survive me then to my children. If neither my spouse nor any of my children survive me then I want my estate to go to the persons listed in Table 5 below (you may list a class of beneficiaries like “my grandchildren”).
- ☐ 50% to my surviving spouse/RDP as an outright distribution, and the balance to my children, but if my spouse/RDP fails to survive me then all to my children. If both my spouse/RDP and all my children fail to survive me then I want my estate to go to the persons listed in Table 5 below.
- ☐ I am disinheriting my spouse/RDP who will receive 0% of my assets and all of my assets shall go to my children. If all my children fail to survive me then I want my estate to go to the persons listed in Table 5 below.

☐ Nothing to my spouse/RDP or my children whom I am disinheriting and instead all of my assets shall go to the persons listed in Table 5 below.

☐ I am unmarried/single and ☐ I am disinheriting all my children or ☐ I have no children. All of my estate shall go to the persons listed in Table 5 on next page.

NOTE TO ATTORNEY If Client elects to disinherit the spouse/RDP, discuss the Elective Share with client.

TABLE 5 RESIDUARY ESTATE	
Beneficiary Full Name	Percentage
1.	
2.	
3.	
4.	
5.	
6.	
7.	
	SUM

ATTORNEY USE ONLY	
Distribution Type	
Per Capita (Traditional)	<input type="checkbox"/>
Per Capita at Each Generation	<input type="checkbox"/>
Per Capita with Representation	<input type="checkbox"/>
Per Stirpes (Modern)	<input type="checkbox"/>
Per Stirpes (Strict)	<input type="checkbox"/>
ATTORNEY NOTE: Read the specific jurisdictional practice notes to best explain the distribution options to your clients.	

- 9.2. You can give people specific gifts of unique or highly sentimental personal property in a few ways. Instead of only passing all of your estate to the person or persons you named at question 9.1, you can also give specific gifts of unique or highly sentimental property to select people, with all the rest of your estate passing to the person or persons you designated at question 9.1.

Specifically, some states allow use of a Tangible Personal Property Memorandum (TPPM) that you can complete at a later date. The legal office would provide you with the template for the TPPM. Alternatively, we can include a section in your Last Will and Testament to give those special items to the people you want to receive them. For example, "I give my great grandfather's pocket watch to my son, Aaron Adams," or "I give my 1968 red Corvette to my nephew, Brian Brooks."

Select the ONE box below that best represents how you want to dispose of your specific special items of tangible personal property.

- ☐ I do not want to make any specific personal property gifts. (Skip to Q 9.4)
- ☐ I will use a Tangible Personal Property Memorandum (TPPM). (Skip to Q 9.3)
- ☐ I want to make a few specific gifts of special or very unique personal property. I named an alternate person(s) for the gift(s) in case my primary (first choice) dies before me. I know that if all the people I have named die with me or before me then the gifts will instead pass with the rest of my estate at Q 9.1. After filling in Table 6 continue with Q 9.3.

TABLE 6 TANGIBLE PERSONAL PROPERTY (DO NOT LIST REAL PROPERTY)		
Primary Beneficiary Name(s)	Alternate beneficiary Name(s)	Specific Description of property
A.	A1.	Gift 1
	A2.	
B.	B1.	Gift 2
	B2.	
C.	C1.	Gift 3
	C2.	
D.	D1.	Gift 4
	D2.	
E.	E1.	Gift 5
	E2.	

9.3. Costs of Delivering Gifts to Beneficiaries: There may be some expense involved with packing, shipping, insuring and delivering your tangible personal property, motor vehicles or other items in your estate to your beneficiaries. Making the beneficiary pay these costs could cause an economic burden on the beneficiary, while requiring your estate to pay these costs could decrease the value of the gifts going to other beneficiaries. Do you want your estate or each beneficiary to pay these costs?

- ☐ My executor is directed to pay these expenses from my estate.
☐ I direct that the beneficiary must pay these expenses.

9.4. Specific Gifts of Real Estate (Real Property): CHOOSE ONLY ONE OF THE BELOW OPTIONS.

- ☐ I do not own any real estate (Skip to Q 9.6)
- ☐ All of my real property to my surviving spouse or RDP if he/she survives me. If my spouse or RDP does not survive me then all my real property goes to my surviving children whom I have not otherwise disinherited, in substantially equal shares,. If my spouse/RDP and all such children fail to survive me then to the persons I have listed in Table 7 below.
- ☐ All my real property to my surviving children whom I have not otherwise disinherited, in substantially equal shares and none to my surviving spouse or RDP.
- ☐ None for my spouse/RDP/children. All of my real property to one or more other persons who are not my spouse/RDP or my children whom I have named in Table 7 below.
- ☐ I want to give different people different pieces of real property. I have listed each property & the specific people who will receive them in Table 7 below.
- ☐ I do not want to make a specific gift of any real property, I just want it to pass with all the rest of my estate at Q 9.1.

TABLE 7 REAL PROPERTY

Property Address	Primary Beneficiary = 1 Alternate Beneficiary = 2	Relationship to You
	1. 2.	1. 2.
	1. 2.	1. 2.
	1. 2.	1. 2.

9.5. If you have any debt on the real property you own when you pass away, do you want the debt to be paid from your estate or should the person or persons who are going to receive the real property pay off the debt? If you want the debt to be paid from your estate, make sure you have enough other assets to cover the amount of the debt. If you want your estate to pay off the debt your executor may need to sell or use other of your assets to pay off the debt decreasing the value of the assets they receive from you. Who should be responsible for paying any debt owed on your real estate?

- ☐ The executor should pay the debt from my estate.
☐ The person receiving the real estate should pay the debt using their own funds or by taking out their own mortgage).
☐ I don't have any debt on the real estate I own.

9.6. Cash Gifts: In order to leave cash gifts you must have cash on hand, or money in a bank or savings & loan account that is NOT jointly owned and does not have a pay-on-death or transfer-on-death beneficiary designated. If you make a cash gift but do not have enough cash to satisfy those listed in your Last Will & Testament, some of your estate may have to be sold to satisfy the gift which will reduce the total amount actually given to your other beneficiaries. Choose one answer below.

- ☐ I do not want to make any cash gifts. (Skip to Q 9.7)
- ☐ I want to make cash gifts to the people listed in Table 8.

TABLE 8 CASH GIFTS		
Beneficiary Name(s)	Amount	Source of this cash gift
1.		
2.		
3.		
4.		

9.7. In the event all of your named beneficiaries die before you or with you, how do you want your estate distributed?

- ☐ To my next of kin according to the laws of the jurisdiction where my will is probated. Most jurisdictions distribute as follows: to the surviving spouse/RDP, then to your descendants, parents, descendants of your parents, and, finally, to the descendants of your grandparents. If none exist, then the remainder will likely be distributed to the jurisdiction in which your will was placed for probate.
- ☐ To the people or charities named in the Table 9.

TABLE 9 ALTERNATE BENEFICIARIES	
Full Name of Individual & Relationship to You <u>or</u> Charity	Percentage (must add up to 100)
1.	
2.	
3.	
4.	
5.	
TOTAL %	

9.8. Digital assets and electronic communications accounts (i.e., email, social media, purchased music and movies, e-currency, etc) Do you want your Executor/Personal Representative to have access to (Select only one):

- ☐ Only the catalogue (ie list) of accounts registered to you for closure purposes.
- ☐ Both the catalogue (ie list) and the actual content of the messages and other communications within the account.
- ☐ DO NOT include access to any digital assets.

X. DESIGNATION OF TRUSTEES/CUSTODIANS FOR MINORS (IF NO CHILDREN, SKIP TO SECTION XII):

10.1 Testamentary Trusts and Custodial Accounts for Your Minor Children. Do you have any minor children, step-children, or are you expecting a child or going to adopt a child in the very near future?

- ☐ No, I have no minor child/step-child and am not intending to do so in the near future. (Skip to Q. 12.1)
- ☐ Yes, I have a minor child/step-child or am intending to do so in the near future. Answer Q 10.1 to make a decision about trusts (court supervised) and custodial accounts (no court supervision) for minor children.

Money for Your Minor Children after Your Death. You cannot leave money to a minor outright. Instead, it either has to go into a custodial account or a testamentary trust unless you want to pay a private attorney for a more sophisticated estate plan. Service members who pass away leave behind a \$100,000 death gratuity, up to \$500,000 SGLI, unpaid pay and allowances, commercial life insurance, other financial assets with designated beneficiaries, and potentially the proceeds from the sale of real property and other assets at the time of their deaths. You, and your spouse or RDP jointly if you have one, must decide how you want those assets to be managed and by whom. Typically, this is done through either a trust or a custodial account. You must name an adult as either a Trustee or Custodian who will be responsible for managing your minor children's inheritance from you. Your attorney will discuss the children's money management options with you during your interview at which time he or she will complete the "Attorney Use Only" section on the next page.

In the meantime, please consider whether you want a court to supervise the person who will handle your minor children's money which requires a testamentary trust or whether you prefer to just nominate a responsible adult to serve as a custodian of a bank account to manage your minor children's money until the children reach the legal age of majority and can then take control of his or her own money.

☐ I want court supervision of my child's money under a testamentary trust. I understand this is more expensive than using only a custodial account and will require probate.

☐ I do not want court supervision of my child's money. I want to use a custodial account. I understand this may be less expensive than establishing a trust, but likely will require probate.

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☐ Client wants **custodial accounts** that distribute 100% of these proceeds outright to their minor children when such child reaches _____ years of age.

The maximum age allowed by law in this jurisdiction is (_____) for custodial accounts

☐ Client wants the following **testamentary trusts**:

☐ ONLY A PRE-RESIDUARY TRUST

☐ ONLY A RESIDUARY TRUST

☐ BOTH PRE-RESIDUARY AND RESIDUARY

Client wants trust funds held in a:

☐ Family pot trust that is kept in trust until the youngest child reaches the age(s) of:

☐ 21 or ☐ 25 or ☐ 30

OR

☐ Individual trusts, for each minor child that distributes 100% of each such child's equal share outright to the child when the child reaches the age(s) of:

☐ 21 or ☐ 25 or ☐ 30 or ☐ ½ at 21 and ½ at 25

☐ ⅓ at 21 and ⅓ at 25 and ⅓ at 30

10.2 In Table 10 below, please name a 1st choice and if desired, up to two alternate persons over the age of 18 who are U.S. Citizens or Lawful Permanent Residents of the USA to serve as a Trustee or Custodian to manage the money and other assets you are leaving to any minor children or adult disabled children who cannot handle their own finances. Please note your attorney will fill out the last column after discussing your options with you during your interview.

TABLE 10 DESIGNATION OF TRUSTEES/CUSTODIANS			ATTORNEY USE ONLY
	Name of Trustee/Custodian	Relationship to you (e.g., my sister, my uncle)	Does client want to waive bond?
Trustee			YES <input type="checkbox"/> NO <input type="checkbox"/>
1 st Alternate			YES <input type="checkbox"/> NO <input type="checkbox"/>
2 nd Alternate			YES <input type="checkbox"/> NO <input type="checkbox"/>

10.3 Do you wish to name different Trustees/Custodians for different children? ☐ No ☐ Yes, as follows:

- a) I name _____ as Trustee/Custodian for my child, _____.
- b) I name _____ as Trustee/Custodian for my child, _____.
- c) I name _____ as Trustee/Custodian for my child, _____.

10.4 Naming Co-Trustees or Co-Custodians is **STRONGLY DISCOURAGED** because if they are not required to act jointly then they must agree on all decisions and if they disagree, the persons you name may be required to let a court make their decisions for them adding expense, and delayed access to funds. However, you are able to name co-Trustees or Co-Custodians who will be required to act jointly; they will not be able to act independently.

Do you wish to name any of the above as Co-Trustees/Co-Custodians?

☐ No ☐ Yes, I name _____ and _____ as Co-Trustees/Co-Custodians.

10.4 If either of the first and second co-trustees shall be unable to unwilling to serve:

- ☐ the remaining co-trustee may act alone.
- ☐ Testator will appoint the following as successor co-trustee: _____

XI. DESIGNATION OF GUARDIAN FOR MINORS (IF NO CHILDREN, SKIP TO SECTION XII)

11.1 In addition to your life insurance and proceeds from your estate that will be managed by the trustee or custodian you just named, your minor children may also be eligible for dependent indemnity compensation, social security benefits, Veterans' Administration benefits, disability compensation, personal injury settlements and other potential sources of income if you die while they are still your dependents. These funds would be used for their regular living expenses and are typically controlled by the surviving parent or other court appointed legal Guardian who has legal responsibility for the health, welfare and morale of the minor child through physical custody of the child. However, you may ask the court to appoint a different person to handle these other financial assets of the minor child. The Guardian can be the same individual you nominated as a Trustee or a Custodian. All Guardians are subject to court approval. Most states require that the Guardian not have a criminal record. Some states do not permit non-residents of that state who are not related to the child by blood to serve as guardians/conservators under any circumstances. In Table 11 below, please name a 1st choice and if desired, up to two alternate persons over the age of 18 years who are U.S. Citizens or Lawful Permanent Residents of the USA to serve as the guardian of the person and as guardian of the estate of any minor children or adult disabled children. Please note your attorney will fill out the last column after discussing your options with you during your interview.

- ☐ I want the people I previously named as trustees or custodians in Q 10.2 to also be appointed as Guardians of the person and of the other assets of my minor or disabled children.
- ☐ I want the people I previously named as trustees or custodians in Q 10.2 to be appointed as Guardians of my minor or disabled children's other assets, but I want the people named in Table 11 to be appointed as legal Guardians of the person of the children who will be responsible for the health, education and welfare of the children. (List names in Table 11)
- ☐ I want to appoint the following people as Guardians of both the person and the other assets of my minor or disabled children. (List names in Table 11):

TABLE 11 GUARDIAN OF A MINOR OR ADULT DISABLED CHILD			ATTORNEY USE ONLY
	Name Guardian of a Minor	Relationship to you	Waive bond?
Guardian of a Minor			YES <input type="checkbox"/> NO <input type="checkbox"/>
1 st Alternate			YES <input type="checkbox"/> NO <input type="checkbox"/>
2 nd Alternate			YES <input type="checkbox"/> NO <input type="checkbox"/>

11.2 Naming Co-Guardians is STRONGLY DISCOURAGED because if they are not required to act jointly then they must agree on all decisions and if they disagree, the persons you name may be required to let a court make their decisions for them adding expense, and delayed access to funds or other issues surrounding health, education, or maintenance. However, you are able to name co-Guardians who may or may not be required to act jointly.

Do you wish to name any of the above as Co-Guardians?

☐ No ☐ Yes, I name _____ and _____ as Co-Guardians.

11.3 Do you wish to nominate different Guardians of the person for different children? ☐ No ☐ Yes, as follows:

a) I name _____ as Guardian for my child, _____.
 b) I name _____ as Guardian for my child, _____.
 c) I name _____ as Guardian for my child, _____.

11.4 Do you wish to nominate different Guardians of the estate for different children? ☐ No ☐ Yes, as follows:

a) I name _____ as Guardian for my child, _____.
 b) I name _____ as Guardian for my child, _____.
 c) I name _____ as Guardian for my child, _____.

XII. EXECUTORS/PERSONAL REPRESENTATIVES(PRs): In Table 12 below, please name a 1st choice and if desired, up to two alternate persons over the age of 18 years who are U.S. Citizens or Lawful Permanent Residents of the USA to serve as an Executor or co-Executors (Personal Representative(s)) who will be responsible for collecting your assets and distributing them after the Court has approved your nomination of them to serve as your Executor or Personal Representative.

TABLE 12 DESIGNATION OF EXECUTORS/PERSONAL REPRESENTATIVES		
	Name of Executor	Relationship to you (e.g., my sister, my uncle)
Executor		
Alternate Executor (optional)		
2nd Alternate Executor (optional)		

12.2 Naming Co-Executors/PRs is STRONGLY DISCOURAGED because if they are not required to act jointly then they must agree on all decisions and if they disagree, the persons you name may be required to let a court make their decisions for them adding expense, and cause delay in finalizing probate. However, you are able to name Co-Executors/PRs who may or may not be required to act jointly.

Do you wish to name any of the above as Co-Executors/PRs?

☐ No ☐ Yes, I name _____ and _____ as Co-Executors/PRs.

If either of the first and second co-executors shall be unable or unwilling to serve:

- ☐ the remaining co-executor may act alone.
☐ the Testator will nominate and appoint the following successor co-executor: _____

12.2 Executor and Trustee Compensation. Should your individual executors and trustee(s) receive reasonable (local community standards) compensation for their services managing your estate and that of your children?

☐ Yes ☐ No

XIII. ADDITIONAL CLAUSES

12.1 Planning for Beneficiaries that are receiving or may receive income-based state or federal benefits such as Social Security Disability.

- a. If any of your beneficiaries now or in the future become disabled such that they have special needs, do you give permission to your Executor to direct such disabled beneficiary's inheritance to a supplemental needs/benefits trust so that the beneficiary does not lose federal or state benefits for persons with special needs? ☐ Yes ☐ No
- b. If a supplemental needs/benefits trust is created, who do you want to receive the balance of that trust after the disabled beneficiary passes away?
 - ☐ the remaining beneficiaries of the Residuary Estate (listed in Table 5 above).
 - ☐ the following individual or charity: _____

12.2 No-Contest. A "no-contest" clause is used to deter a beneficiary from challenging the validity of your will in court. If you include a no-contest clause, any beneficiary who challenges your will could forfeit any gift you made to them under your will if the court recognizes and enforces these clauses. Do you wish to include a "no contest clause in your will? NOTE: Not available in Florida.

☐ Yes ☐ No

12.3 Simultaneous Death/Common Disaster Clause (MARRIED or in a RDP ONLY (For persons domiciled in all states EXCEPT LA, NV, PA, and VT): In the event of simultaneous death, shall it be presumed that you survived your spouse/RDP?

☐ Yes ☐ No

END OF WILL INTERVIEW

SPRINGING DURABLE FINANCIAL POWER OF ATTORNEY

You are strongly encouraged to have us create at least a Springing Durable Financial Power of Attorney to handle your financial affairs in periods in which you are personally unable to make your own financial decisions. If you do not appoint an agent to handle your financial affairs your next of kin will likely be required to pay the expense of court costs and attorney fees, which is thousands in some jurisdictions, to petition a court for a guardianship or conservatorship to handle accounts that belong only to you or are registered in only your name if you become incapacitated or mentally incompetent. A “Springing” power of attorney means you can sign it now, but the document only becomes effective and can only be used in the event you become incapacitated and need someone to act on your behalf to manage your affairs such as access your bank account to pay your bills while you undergo medical treatment. It is the best backup plan you can have in place to authorize your family to help you if you are in an accident or have a medical condition that prevents you from being able to handle your own affairs.

1. Would you like to appoint an agent to handle your finances if you are unable to do so yourself as a result of illness or incapacity?

☐ Yes. Please list the person(s) you want to nominate and appoint to serve as your financial agent to make financial decisions for you when you are incapable of doing so on your own in Table 14.

☐ No (End of Springing Durable Power of Attorney Interview, Skip to Temporary or Emergency Guardian for Minor Children on page 15 if you have children).

TABLE 14 FINANCIAL POA AGENT DESIGNATIONS

	Name	Relationship to you (e.g., spouse, my sister, my uncle)	Phone Number
Primary Agent			
First Alternate			
Second Alternate			

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DPOA effective ☐ immediately or
☐ only after attending physician declaration of incompetence or incapacity.

Power of Attorney is durable? ☐ Yes ☐ No

Compensation of Agent: ☐ entitled to reasonable compensation
☐ not entitled to compensation
☐ don't discuss agent compensation.

POA valid if client is missing in action or a prisoner of war? ☐ Yes ☐ No ☐ N/A

Should agent be appointed conservator of client's estate if need arises? ☐ Yes ☐ No

END OF SPRINGING DURABLE FINANCIAL POWER OF ATTORNEY INTERVIEW

ESTATE PLANNING TERMINOLOGY & DEFINITIONS

(Source: https://www.americanbar.org/groups/real_property_trust_estate/resources/estate_planning/glossary/)

Administration. The process during which the executor or personal representative collects the decedent's assets, pays all just debts and claims, and distributes the residue of the estate according to the will or the state law intestacy rules (when there is no will).

Agent (Attorney-in-fact). A person named under a power of attorney to handle the affairs of the person making the power of attorney.

Beneficiary. A person who will receive the benefit of property from an estate or trust through the right to receive a bequest or to receive income or trust principal over a defined period of time.

Conservator (Guardian) of the person. A guardian of the person is authorized by a court to make personal decisions (health, education, welfare) for the ward and typically is granted physical custody of the ward.

Conservator (Guardian) of the estate. A person or bank or trust company appointed by a court to act for a minor or incapacitated person (the "ward"). A guardian of the property manages the physical estate or property of the ward.

Custodian. A person named by the grantor to hold a minor beneficiary's inheritance outside of a trust until the beneficiary is old enough to receive the money directly in accordance with relevant state law.

Decedent. An individual who has died.

Descendants. A person's children, grandchildren, and more remote persons who are related by blood or because of legal adoption. A person's spouse, step-children, parents, grandparents, brothers, or sisters are not included. The term "descendants" and "issue" have the same meaning.

Disclaimer. The renunciation or refusal to accept a gift or bequest or the receipt of insurance proceeds, retirement benefits, and the like under a beneficiary designation in order to allow the property to pass to alternate takers. To be a qualified disclaimer that is not treated as a gift by the disclaimant (the person who makes the disclaimer), the disclaimer must be made within nine months and before the disclaimant has accepted any interest in the property in order to avoid a tax triggering event. In light of the current high gift and estate tax exemption amounts, it may be feasible in many instances to disclaim even after that time period to accomplish non-tax goals. State laws addressing disclaimer may differ, and some wills and trusts might include express provisions governing what happens to assets or interests that are disclaimed.

Durable power of Attorney. A power of attorney that does not terminate upon the incapacity of the person making the power of attorney.

Estate tax. A tax imposed on a decedent's transfer of property at death. More than 20 states have state estate taxes that differ from the federal system's estate tax, so your estate could be subject to a state estate tax even if it is not subject to a federal estate tax. Estate tax is different from and may be in addition to an inheritance tax. (See that definition below.)

Executor. A person named in a will and appointed by the court to carry out the terms of the will and to administer the decedent's estate. May also be called a personal representative. If a female, may be referred to as the executrix.

Gift tax. The tax on completed lifetime transfers from one person to or for the benefit of another person (other than annual exclusion gifts and certain direct payments to providers of education and medical care) that exceeds the gift tax exemption amount. Under the concept of portability in the tax law, if your spouse predeceased you after 2010 with remaining unused exemption (the deceased spouse unused exemption, or DSUE) and an estate tax return was filed, your exemption for gift tax purposes can be augmented by your deceased spouse's DSUE. Only the State of Connecticut imposes a separate state gift tax.

Grantor. A person, including a testator, who creates, or contributes property to, a trust. **Gross estate.** A federal estate tax concept that includes all property owned by an individual at death and certain property previously transferred by him or her that is subject to federal estate tax.

Guardian (Conservator) of the estate or property. A person or bank or trust company appointed by a court to act for a minor or incapacitated person (the "ward"). A guardian of the property manages the physical estate or property of the ward.

Guardian (Conservator) of the person. A guardian of the person is authorized by a court to make personal decisions (health, education, welfare) for the ward.

Health care power of attorney. A document that appoints an individual (an "agent") to make health care decisions when the grantor of the power is incapacitated. Also referred to as a "health care proxy."

Heir. A person entitled to a distribution of an asset or property interest under applicable state law (intestacy) in the absence of a will. "Heir" and "beneficiary" are not synonymous, although they may refer to the same individual in a particular case.

Income. The earnings from principal, such as interest, rent, and cash dividends. This is a fiduciary trust accounting concept and is not the same as taxable income for income tax purposes.

Interest of a beneficiary. The right to receive income or principal provided in the terms of a trust or will.

Intestate. A person who dies without a valid will is said to have died "intestate" such that his or her estate is distributed in accordance with a state's intestacy laws.

Inventory. A list of the assets of a decedent or trust that is filed with the court.

Joint tenancy. An ownership arrangement in which two or more persons own property, usually with rights of survivorship.

Life beneficiary. A person who receives income or principal from a trust or similar arrangement for the duration of his or her lifetime.

Life estate. The interest in property owned by a life beneficiary (also called life tenant) with the legal right under state law to use the property for his or her lifetime, after which title fully vests in the remainderman (the person named in the deed, trust agreement, or other legal document as being the ultimate owner when the life estate ends).

Living trust. A trust created by an individual during his or her lifetime, typically as a revocable trust. Also referred to as an “inter vivos” trust, “revocable living trust” or “living trust.” A living trust is very different from a testamentary trust.

Non-resident alien. A person who is neither a resident nor a citizen of the United States. A non-resident alien nonetheless may be subject to federal estate tax or probate with regard to certain assets situated (physically located) in the United States. An estate tax treaty between that individual’s home country and the United States may affect this result.

No-Contest clause. A provision in a will or trust agreement that provides that someone who sues to receive more from the estate or trust or overturn the governing document will lose any inheritance rights he or she has. These clauses are not permissible in all instances or in all states.

Operation of law. The way some assets will pass at your death, based on state law or the titling (ownership) of the asset, rather than under the terms of your will.

Personal representative. An executor or administrator of a decedent’s estate.

Per stirpes. Latin phrase meaning “per branch” which is a method for distributing property according to the family tree whereby descendants take the share their deceased ancestor would have taken if the ancestor were living. Each branch of the named person’s family is to receive an equal share of the estate. If all children are living, each child would receive a share, but if a child is not living, that child’s share would be divided equally among the deceased child’s children.

Power of appointment. A power given to a person (usually a beneficiary) under the terms of a trust to appoint property to certain persons upon termination of that individual’s interest in the trust or other specified circumstances. The person given the power is usually referred to as a “holder” of the power. The power of appointment may be general, allowing the property to be appointed to anyone, including the holder, or limited, allowing the property to be distributed to a specified group or to anyone other than the holder. Property subject to a general power of appointment is includible in the holder’s gross estate for federal estate tax purposes.

Power of attorney. Authorization, by a written document, that one individual may act in another's place as agent or attorney-in-fact with respect to some or all legal and financial matters. The scope of authority granted is specified in the document and may be limited by statute in some states. A power of attorney terminates on the death of the person granting the power (unless “coupled with an interest”) and may terminate on the subsequent disability of the person granting the power (unless the power is “durable” under the instrument or state law). The power to act may be “springing” (agent is only granted authority to act in the event the person granting the power becomes incapacitated) or “non-springing” (agent is authorized to act from the moment the document is signed and executed).

Power of withdrawal. A presently exercisable power in favor of the power holder other than a power exercisable in a fiduciary capacity limited by an ascertainable standard, or which is exercisable by another person only upon consent of the trustee or a person holding an adverse interest in the trust.

Pre-residuary trust. A trust that holds the same position in precedence as an outright gift under a last will and testament which is distributed to the beneficiary before the residue is distributed.

Principal. The property (such as money, stock, and real estate) contributed to or otherwise acquired by a trust to generate income and to be used for the benefit of trust beneficiaries according to the trust’s terms. Also referred to as trust corpus.

Probate. The court supervised process of proving the validity of a will and distributing property under the terms of the will or in accordance with a state's intestacy law in the absence of a will.

Probate tax. A tax imposed by many jurisdictions on property passing under an individual's will or by a state's intestacy law.

Property. Anything that may be the subject of ownership, whether real or personal, legal or equitable, or any interest therein.

Qualified Domestic Trust. A marital trust (referred to as a "QDOT") created for the benefit of a non-U.S. citizen non-resident alien spouse containing special provisions specified by the Internal Revenue Code to qualify for the marital deduction.

Remainder interest. An interest in property owned by the remainderman that does not become possessory until the expiration of an intervening income interest, life estate or term of years.

Residue (Residuary Estate). The property remaining in a decedent's estate after payment of the estate's debts, taxes, and expenses and after all specific gifts of property and sums of money have been distributed as directed by the will. Also called the residuary estate.

Residuary trust. A trust created under a last will and testament that is contained in the residue of the trust as contrasted to an outright (pre-residuary) gift that must be distributed to the beneficiary before the residue is distributed.

Revocable trust. A trust created during lifetime over which the grantor reserves the right to terminate, revoke, modify, or amend. This trust becomes effective when executed by the grantor as contrasted by a testamentary trust becomes effective only upon the death of the grantor.

Special needs trust. Trust established for the benefit of a disabled person that is designed to allow him or her to be eligible for government financial aid by limiting the use of trust assets for purposes other than the beneficiary's basic care.

Spendthrift provision. A trust provision restricting both voluntary and involuntary transfers of a beneficiary's interest, frequently in order to protect assets from claims of the beneficiary's creditors.

Tangible personal property. Property that is capable of being touched and moved, such as personal effects, furniture, jewelry, and automobiles. Tangible personal property is distinguished from intangible personal property that has no physical substance but represents something of value, such as cash, stock certificates, bonds, and insurance policies. Tangible personal property also is distinguished from real property, such as land and items permanently affixed to land, such as buildings.

Tenancy by the entirety. A joint ownership arrangement between a husband and wife, generally with respect to real property, under which the entire property passes to the survivor at the first death and while both are alive, may not be sold without the approval of both.

Tenancy in common. A co-ownership arrangement under which each owner possesses rights and ownership of an undivided interest in the property, which may be sold or transferred by gift during lifetime or at death.

Terms of a trust. A statement of the grantor's intent as expressed in the trust instrument or as may be established by other evidence that would be admissible in a judicial proceeding.

Testamentary. Relating to a will or other document effective at death.

Transfer on death designation. A beneficiary designation for a financial account (and in some states, for real estate) that automatically passes title to the assets at death to a named person or revocable trust without probate. Frequently referred to as a TOD (transfer on death) or POD (payable on death) designation.

Trust. An arrangement whereby property is legally owned and managed by an individual or corporate fiduciary as trustee for the benefit of another, called a beneficiary, who is the equitable owner of the property.

Trustee. The person or bank or trust company designated to hold and administer trust property (also generally referred to as a “fiduciary”). The term usually includes original (initial), additional, and successor trustees. A trustee has the duty to act in the best interests of the trust and its beneficiaries and in accordance with the terms of the trust instrument. A trustee must act personally (unless delegation is expressly permitted in the trust instrument), with the exception of certain administrative functions.

Uniform custodial trust act. A law enacted by some states providing a simple way to create a trust for a minor or adult beneficiary without the need for a complex trust document. Such a trust typically is used for a trust of modest size, particularly for a disabled beneficiary. An adult beneficiary may terminate the trust at any time, otherwise the trust may continue for the life of the beneficiary.

Uniform transfer to minors act. A law enacted by some states providing a convenient means to transfer property to a minor. An adult person known as a “custodian” is designated by the donor to receive and manage property for the benefit of a minor. Although the legal age of majority in many states may be 18, the donor may authorize the custodian to hold the property until the beneficiary reaches age 21. Formerly called the Uniform Gifts to Minors Act.