

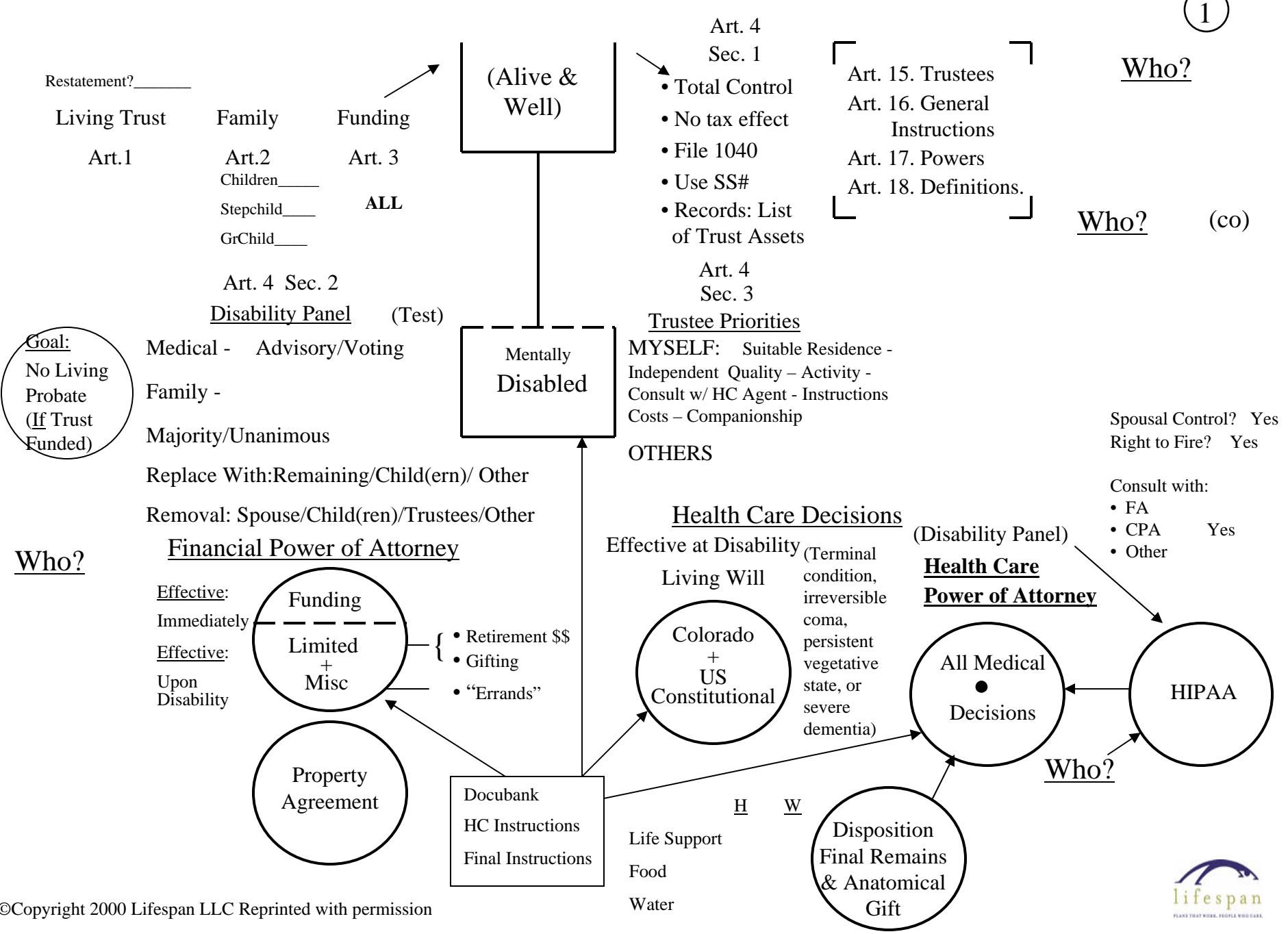
Who?

Who? (co)

Spousal Control? Yes
Right to Fire? Yes

Consult with:
• FA
• CPA Yes
• Other

Who?



First Death

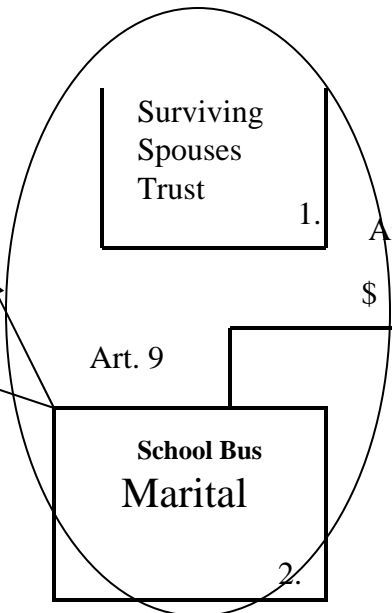
(co) Who?

Goal:
No Death
Probate
(If Trust
Funded)



Art. 7
Specific
Distrib:
@ Death of Spouse? _____
Immediately? _____

Irrevocable Art. 6 1041 & Tax ID #



Art. 7 @ Death of Spouse? _____
Immediately? _____

Spousal Control? Yes
Right to Fire? Yes

Consult with:
• FA
• CPA Yes
• Other

Income

Principal for "needs"
Right of Withdrawal
Remarriage
Spec Needs?

Discretionary Income

Principal for "needs"
Health
Education
Maintenance **Cruise**
Support
↑ of \$5,000 or 5%
Remarriage
Spec Needs?

General Power of Appointment

THE HIT PARADE POWERS:

- Broad
- Limited (%'s to Descendants)
- Terms + Conditions
- None

Excess to beneficiaries but included in survivor's taxable estate

1st Coupon Unlimited Amt To beneficiaries without federal estate tax

THE HIT PARADE POWERS:

- Broad
- Limited (%'s to Descendants)
- Terms + Conditions
- None



Second Death

Who?

Goal: No Probate (if Trust Funded)

Common

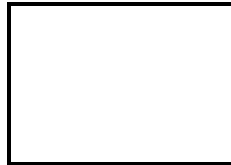
How Long: _____ (co)
 Spec Need _____
 Guardian Use: Yes ___ No ___
 Available to minors: Yes ___ No ___

Art. 11

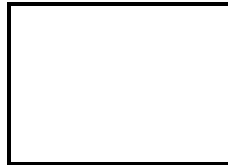
Per the: The Trust Protections Spectrum™

Type: _____ Distribution: _____ Art. 12

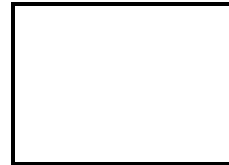
- General Power of Appointment
- GPA w/ GST
- Limited Power of Appointment
- Broad
 - Limited (% 's to Descendants)
 - Terms + Conditions
 - None



GPA LPA
↓
→



GPA LPA
↓
↔



GPA LPA
↓
←

- Distribution
- Administration
- Investment
 - Generic
 - Specific
 - None

Creditor Concern:

- Control vs Non-control
- Beneficiary +Indep
- Independent Only:
- Name Indep T/ee:

Let Beneficiary Choose

Other:

CPA or Corporate fiduciary of Beneficiaries' choice

Add Training Periods:

- Yes ___ No ___
- Death Trustee Trainer
- Age Training Terminates

Personal Rep?

Pour-over Will

\$50k + Individual Name = Probate!
 Art. 13 Final Beneficiary:
 -Heirs at law
 -Other:

Potential Advantages to leaving assets in trust

- ~ Additional Divorce Protection
- ~ Additional Creditor Protection
- ~ Additional Catastrophic Illness Protection

Art. 14

Minor or Disabled Beneficiaries

Guardians for Minor Children: