

Wills

Separate & Community Property. State specific options and language. Extensive fiduciary powers. Executive Summary. Support for single and married persons. Support for unmarried couples, including those of same sex.

- ✓ **Pourover Will** Pre-residuary gift and tax apportionment options.
- ✓ **Simple Will** For clients of very modest wealth. No tax planning. Limited options.
- ✓ **Essentials Will** For clients of moderate wealth requiring little/no tax planning. QTIP and bypass trust options. Descendants' distributions outright or in separate/single trusts. Testamentary SNTs. Disclaimer planning.
- ✓ **Comprehensive Will** Robust instrument. Extensive tax planning and dispositive options, including several options for planning in 2010. Suitable for taxable and non-taxable estates where flexibility is crucial. Bypass trust. QTIP/QDOT Marital Trusts, with reverse QTIP and Clayton options. Descendants' separate and single trusts. GSTT planning. Testamentary SNTs. Multiple options in decoupled states. Conduit Trusts. Testamentary CRT, CLT and Charitable Trust options.

Revocable Trusts

Separate & Community Property. State specific options and language. Extensive fiduciary powers. Executive Summary. Funding Instructions. Practitioner Checklist. Certificate of Trust. Support for single and married persons. Support for unmarried couples including those of same sex. Practitioner Action Steps Checklist.

- ✓ **Essentials Revocable Trust and Joint Revocable Trust** For clients of moderate wealth requiring little/no tax planning. QTIP and bypass trust options. Descendants' distributions outright or in separate/single trusts. Testamentary SNTs. Disclaimer planning. Joint Revocable Trust includes option for Domestic Partner Trust.
- ✓ **Comprehensive Revocable Trust** Robust instrument. Extensive tax planning and dispositive options, including several options for planning in 2010. Suitable for taxable and non-taxable estates where flexibility is crucial. Bypass trust. QTIP/QDOT Marital Trusts, with reverse QTIP and Clayton options. Descendants' separate and single trusts. GSTT planning. Testamentary SNTs. Multiple options in decoupled states. Conduit Trusts. Testamentary CRT, CLT and Charitable Trust options.
- ✓ **Comprehensive Joint (Dual Grantor) Revocable Trust** Same robust planning instrument as the Comprehensive Revocable Trust, but with husband and wife (or domestic partners) as grantors. Alaska Community Property Trust option.

Irrevocable Trusts

State specific options and language. Practitioner Action Steps Checklist. Extensive fiduciary powers. Certificate of Trust. Executive Summary. Crummey Notices.

- ✓ **Essentials Irrevocable Trust** For grantors with estates requiring basic drafting options. Option for life insurance. Lifetime trust for spouse/descendants. Contingent Marital Trust; trust for spouse, and separate trusts for descendants.
- ✓ **Comprehensive Irrevocable Trust** For grantors with more complex estates. Option for Life Insurance. Extensive Crummey powers. Options for grantor trust treatment. Lifetime trust for spouse or descendants. Contingent Marital Trust. Family Trust for spouse. Single & separate trusts for descendants.
- ✓ **Comprehensive Joint Irrevocable Trust** Comprehensive Irrevocable Trust, but with husband and wife both as grantors
- ✓ **Extra Crummey TrustSM** Blattmachr service marked strategy. Superior annual exclusion vehicle. Extensive Crummey powers. Separate shares for descendants and each descendant's spouse to maximize wealth transfer.
- ✓ **Irrevocable Trust for use in Installment Sale to Grantor Trust Transactions** Includes provisions for protecting against the gift tax/valuation risk associated with such transactions

Split Interest (and Other Special Purpose Trusts)

State-specific options and language, including acknowledgements. Practitioner Action Steps Checklist. Extensive fiduciary powers. All trusts contain the same dispositive options as the other irrevocable trusts described above.

- ✓ **Grantor Retained Annuity Trust** Options for preserving marital deduction. Continuing trust for spouse. Descendants Single and separate trusts. Option to "zero-out" GRAT. Walton GRAT. Parallel GRATs. Rolling GRATs including Steeply Declining Rolling GRATs. Grantor trust options. Option to create a GRUT rather than GRAT.
- ✓ **Lifetime QTIP Trust** Options for creating "Supercharged Credit Shelter TrustSM"—Superior vehicle for married couples. (Blattmachr exclusive strategy). Grantor trust options. All other options available in testamentary documents.
- ✓ **Personal Residence Trust** QPRT for married or unmarried client. Grantor trust options.
- ✓ **Split Purchase TrustSM** Blattmachr service marked strategy--superior to QPRT in certain situations. Grantor trust options.
- ✓ **Asset Protection Trust** Self-settled trust designed for protection against unforeseen creditors in applicable states.
- ✓ **Inter Vivos SNT** Third party SNT created during lifetime for one beneficiary.

- ✓ **Minor's 2503c Trust**

Charitable Trusts

State specific options and language. Extensive fiduciary powers. Practitioner Action Steps Checklist.

- ✓ **Charitable Remainder Trusts** (CRUTs. NIMCRUTs. CRATs. Term-of-Years CRT.)
- ✓ **Charitable Lead Trusts** (CLUTs. CLATs.)
- ✓ **Wholly Charitable Trust** (For creating private foundations.)

Family Business Forms

- ✓ **Family Limited Partnership Agreement** (Short-form. Long-form. Options for Sec. 754 election and avoiding effects of Strangi case. Crummey rights options.)
- ✓ **Limited Liability Company Agreement**
- ✓ **Buy-Sell Agreement**
- ✓ **Assignment of Limited Liability Interest**
- ✓ **Assignment of Limited Partner Interest**
- ✓ **Family Limited Partnership Agreement Amendment** (Option to avoid effects of Strangi case.)

Agreements

- ✓ **Private Annuity Agreement**
- ✓ **Separate Property Agreement** (Agreement between spouses as to separate property rights.)
- ✓ **Partition Agreement** (Agreement between spouses to partition community property.)
- ✓ **Spousal Agreement** (Agreement between spouses regarding property rights.)
- ✓ **Aggregate Property Agreement for Community Property** (for use in California)

Strategic Planning Analyses and Memoranda

Produce memorandum of recommendations to client or practitioner on specific planning strategies.

- ✓ **Property Transfers to Minors** (Analysis/Advice on how to effectuate a property transfer to a minor.)
- ✓ **Transfers in Trust vs. Outright** (Analysis/Advice determines whether property should be transferred outright or in trust.)
- ✓ **Using Wills vs. Revocable Trusts** (Analysis/Advice on choosing the correct instrument.)
- ✓ **Ownership of Life Insurance** (Analysis/Advice in determining who should own insurance on client's life.)
- ✓ **Personal Residence Trusts** (Analysis/Advice on whether client should create a QPRT.)
- ✓ **Charitable Remainder Trusts** (Analysis/Advice on whether client should create a CRT.)
- ✓ **Charitable Lead Trusts** (Analysis/Advice on whether client should create a CLT.)
- ✓ **Split Purchase Trust vs. QPRT** (Analysis/Advice on whether client should create a Split Purchase Trust or QPRT.)
- ✓ **Grantor Retained Annuity Trust** (Analysis/Advice on whether client should create a GRAT.)
- ✓ **Family Holding Company** (Analysis/Advice on whether client should create a Family Holding Company or FLP.)
- ✓ **Installment Sale to a Grantor Trust** (Analysis/Advice on whether client should create Installment Sale to a Grantor Trust.)

Powers of Attorney

State specific forms.

- ✓ **Durable Power of Attorney (all states)**
- ✓ **Health Care Directive (all states)**
- ✓ **Power of Attorney for Education**
- ✓ **Living Will** (For states where separate living wills are used.)
- ✓ **HIPAA Release**

Practitioner & Client Aids

- ✓ **Fee Agreements**
- ✓ **Engagement Letters**
- ✓ **Questionnaires & Checklists**
- ✓ **DocuBank™ Transmittal Letter & Enrollment Forms**