

**Brandenburg & Associates Co., LPA**

**ESTATE PLANNING  
WORKSHEET**

=====  
**CONFIDENTIAL**  
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\_\_\_\_\_  
**Client**

\_\_\_\_\_  
**Date**

**PERSONAL INFORMATION**

Client's Full Name: \_\_\_\_\_ SSN: \_\_\_\_\_

Are you a U.S. citizen? \_\_\_ Yes \_\_\_ No

**MARITAL STATUS** (select the most appropriate):

\_\_\_ Married once, and my spouse is alive.

\_\_\_ Presently married, and had a prior marriage (previous spouse is deceased or divorced).

\_\_\_ Widow/ widower

\_\_\_ Divorced, not presently married.

\_\_\_ Single, never married.

(If married) Full name of client's spouse: \_\_\_\_\_ SSN: \_\_\_\_\_

Is spouse a U.S. citizen? \_\_\_ Yes \_\_\_ No

Client's current address: \_\_\_\_\_

Phone #s: (home): \_\_\_\_\_ (client's office): \_\_\_\_\_

(spouse's office): \_\_\_\_\_

E-mail: (client's): \_\_\_\_\_ (spouse's): \_\_\_\_\_

**CHILDREN:**

How many children do you have (including adopted & stepchildren)? \_\_\_\_\_

If you have adopted children or stepchildren, do you wish to treat them the same as your natural children? \_\_\_ yes \_\_\_ no

Is any child a minor? \_\_\_ yes \_\_\_ no

**VALUE OF ESTATE:** To determine what type of will is appropriate for you, we need an estimate of the value of your estate. For this purpose, include the value of all of the property you own in your name, and if married, the value of your spouse's property. If any of your property secures a debt (for example, a mortgage on your home), include your equity in the property. Also include the value of your life insurance policies. Note that life insurance ordinarily does **not** pass according to your will; it will go to the beneficiaries you designated in the policy. The policy's face value is usually included in determining whether estate taxes will apply in your case.

Approximate value of your estate (not including life insurance): \$ \_\_\_\_\_

Approximate value of your spouse's estate (not including life insurance):

\$ \_\_\_\_\_

Value of life insurance (self and spouse): \$ \_\_\_\_\_

Total value of both your and your spouse's estate including life insurance:

\*\$ \_\_\_\_\_

\*Note: If you think the value of your estate exceeds \$1 million, it may be subject to estate taxes. Complete the **CLIENT & SPOUSE FINANCIAL DATA** section (starting on page 12). Proper planning can help you minimize estate tax.

**FAMILY FARM/FAMILY-OWNED BUSINESS:** Do you have a farm or family-owned business? \_\_\_\_\_ yes \_\_\_\_\_ no

**REAL ESTATE** (Frequently, a husband and wife own real estate jointly with right of survivorship. If you and your spouse own your home or other property that way, your will does not affect how your ownership interest passes when you die.)

Do you own real estate jointly with your spouse? \_\_\_\_\_ yes\* \_\_\_\_\_ no

Do you own real estate other than jointly with your spouse? \_\_\_\_\_ yes\* \_\_\_\_\_ no

If yes, how do you wish to give your real estate?

\_\_\_\_\_ All to my spouse.

\_\_\_\_\_ Different properties to different beneficiaries (below, please list each person, their relationship to you, and which property they are to receive):

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\_\_\_\_\_ To pass with the rest of my estate.

\_\_\_\_\_ My home to my spouse and the rest of my real estate to pass with the rest of my estate.

\_\_\_\_\_ My home to my spouse for as long as my spouse lives there and then my home and the rest of my real estate to pass with the rest of my estate.

**\* Please bring copies of your real estate deeds to the legal assistance attorney.**

**PERSONAL EFFECTS AND TANGIBLE PERSONAL PROPERTY:** How do you wish to give your personal property?

\_\_\_\_\_ All to my spouse.

\_\_\_\_\_ Specific items are to go to specific individuals, with all items not listed passing to my spouse. (Please attach detailed list of items, beneficiaries, and relationship to you.)

\_\_\_\_\_ Specific items are to go to specific individuals, with all items not listed passing with the rest of my estate. (Please attach detailed list of items, beneficiaries, and relationship to you.)

\_\_\_\_\_ To pass with the rest of my estate.

\_\_\_\_\_ Other (please explain):

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**SPECIFIC BEQUESTS:** You may make specific gifts of cash, real estate, or personal property to specific people or charities in your will. However, these bequests will be distributed first and may deplete your estate. Also, specific bequests may complicate probate if the property given cannot be found at your death. Therefore, if you make specific bequests, only give property or amounts of cash that you are reasonably sure you will have when you die. If you make no specific bequests, all of your property will pass to your primary beneficiaries. Many states allow you to make a “personal memorandum,” in which you can give specific items of personal property to named beneficiaries in writing separate from your will. While in most states memorandum gifts are not legally binding, your executor will give these gifts as much weight as state law allows.

Do you wish to make any specific bequest in your will? \_\_\_\_\_ yes \_\_\_\_\_ no

If yes, please list your specific bequest(s) and who you want to receive it (them):

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**RESIDUARY ESTATE:** Your residuary estate is whatever property remains after paying debts and expenses of administration, and any specific bequests. Because many people do not make specific bequests, the "residuary" usually describes all the property left to your beneficiaries.

To whom do you want to leave your residuary estate?

- All to my spouse if he/she survives me, and if not, then to my children and issue.  
 A minimum bequest to my spouse, disinheriting him/her to the fullest extent of the law, with the remainder going to some other person(s).  
 All to one specific beneficiary other than my spouse.  
 To more than one beneficiary.

If you have more than one beneficiary, are they:

- Specific people who are to share equally.  
 A group of people described as a class (e.g., "my brothers and sisters") who are to share equally.  
 Some other unequal division between the beneficiaries (e.g., 50% to one beneficiary and 25% each to two others).  
 Other (please explain):

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If any of your beneficiaries is a minor, at what age do you want them to receive their gift?

- 18  
 21  
 Some other age (please indicate the age): \_\_\_\_\_ (NOTE: Selecting an age greater than 21 will likely require a trust, which may cause your estate to incur additional expenses for the administration of the trust. These would lower the amount available for your beneficiaries.)

**EXECUTOR:** Your Executor (or in some States, "personal representative") ensures your estate is settled upon your death. This ordinarily involves going through "probate", a court-administered procedure for settling an estate as provided in your will or under State law. Probate involves petitioning a court for letters of appointment, settling creditor claims, finding and distributing assets, and filing any necessary tax returns. Any adult may serve as your executor, although many States prefer or require an executor who is a legal resident of the State where probate is conducted. Therefore, if possible, you should select family members or responsible friends who are residents of the same State as your legal residence or the state where you own real estate.

Whom do you wish to have as your executor?

- My spouse.  
 My spouse and a co-executor.\*  
 My spouse and a successor executor.\*\*  
 One executor other than my spouse.

\_\_\_\_\_ Two co-executors, neither of whom are my spouse.\*

\_\_\_\_\_ One executor and a successor executor, neither of whom are my spouse.\*\*

**\*This option is not usually recommended because conflicts can arise between the executors hat will complicate the administration of your estate.**

**\*\*The successor will act only if your first choice is unable to be your executor.**

If you named someone other than your spouse, indicate name(s) and relationship(s):

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**GUARDIAN:** If your children are minors when you die, and if the other natural parent is not alive or for any reason cannot act as guardian, the court will normally appoint the person(s) you name to act as legal guardian(s) of your minor children. The individual(s) named will have physical control and custody of the children until they reach 18. If you are divorced, the court will usually appoint the child's natural parent-your former spouse as guardian even if you provide otherwise in your will. You should still name a guardian, however, in case your former spouse dies before you, or for any reason cannot act as the guardian.

Do you wish to appoint:

\_\_\_\_\_ One guardian for any child when I die.

\_\_\_\_\_ One guardian and a successor guardian.

\_\_\_\_\_ Two co-guardians.

\_\_\_\_\_ No guardian.

If you wish to appoint someone, who? (Please list name, relationship, & city, state of their residence):

1<sup>st</sup> choice:

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2<sup>nd</sup> choice (optional):

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3rd choice (optional):

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**TRUSTS (OPTIONAL)**: Instead of giving your estate directly to a beneficiary, you may give it to a Trustee, IN TRUST, for the benefit of your beneficiary/ies until he/she/they reach(es) the age you designate (21, 25, 30). The trustee will manage the trust following the directions you included in the trust document under court supervision. Although the trustee's primary purpose is to safeguard the inheritance, the money can also be used for any beneficiary's health, education, welfare, or maintenance, at the trustee's discretion. Also, you may create a trust that "pools" your estate. Through pooling, your estate and insurance proceeds remain in a single trust until **all** the beneficiaries reach the distribution age you set. The trustee may provide trust funds to each beneficiary as each has a need. Thus, not all beneficiaries will receive equal amounts. Such an arrangement is useful where some beneficiaries will likely need more financial assistance over a longer period than other beneficiaries. A trust is also useful where you desire to protect the assets from third parties who may have claims against one of your beneficiaries. For many people, a trust is unnecessary because, under the Uniform Gifts to Minors Act (UGMA) language in your will, gifts to beneficiaries under 18 (or, if you prefer, 21) will be controlled by your executor/trix initially, and guardian after probate, without establishing a trust. The executor/trix and/or guardian can still use the child's inheritance for the benefit of the child, and this is ordinarily less complicated and less expensive than a trust. Unless you have children from a prior marriage, disabled children, or a very large estate, you might prefer not to use a trust. One disadvantage, however, to the UGMA is that your estate will be divided in as many equal shares as there are minor beneficiaries designated; each beneficiary will receive the remainder of his or her share as they turn 18 or 21, at your option. In a nutshell, a trust may be more appropriate if you want the trustee or guardian to spend more money on one child than another (e.g., a disabled child).

Do you want a trust? \_\_\_\_\_ yes \_\_\_\_\_ no

If yes, would this be:

\_\_\_\_\_ one trust for the benefit of all beneficiaries ("pooled" trust).

\_\_\_\_\_ individual trusts for each of the beneficiaries.

At what age do you want your beneficiaries to be when you like the trust ends?

\_\_\_\_\_ 18 \_\_\_\_\_ 21 \_\_\_\_\_ other (designate the age): \_\_\_\_\_

Whom do you wish to name as Trustee? (Please list name and relationship):

1st choice:

\_\_\_\_\_

2nd choice (optional):

\_\_\_\_\_

3rd choice (optional):

\_\_\_\_\_

Do you want the trustee to have the power to dissolve the trust if it becomes uneconomical to maintain it?

yes (Selecting yes means that the trust assets may be under the guardian's control if the child(ren) is(are) a minor when the trust is terminated.)

no

Do you want the trustee to exercise this power only if the trust is below a specific amount?

yes  no

If so, what amount? \$ \_\_\_\_\_ (\$5,000, \$50,000)

### **DISINHERITING SOMEONE:**

Do you wish to disinherit someone other than your spouse?  yes  no

If so, whom (please provide the name and relationship to you.)?

\_\_\_\_\_ Do you wish to disinherit anyone who contests your will?  yes  no

If you wish to disinherit your spouse, do you want your executor to have the authority to distribute your property, outright or in trust, to minimize any "right of election" your spouse might have under the laws of any jurisdiction?  yes  no [Many states provide a spouse a "right of election" or the choice to apply State law instead of your will's provision for your spouse. For example, if you left your spouse only a small amount of property, the State where your will was probated might have a law allowing your spouse to choose one-third of the estate's value as the spousal gift instead of what you provided in your will. You may want to discuss this further with your attorney.]

### **DISTRIBUTION OF ESTATE TO CHILDREN:**

With regard to minors who may inherit under your will, do you want their gifts to be:

Paid at the election of the executor (the executor may pay the child some or all of the gift, at various times, as the executor sees fit, even though the child is a minor).

Held in trust until the child is no longer a minor (or has reached the distribution age you specified).

If you do (or were to) have stepchildren or adopted children, would you want to:

Expressly include them in your will (treat them the same as natural children).

Expressly exclude them from your will.

Have the will remain silent as to stepchildren and adopted children.

Is any child of yours in fact a stepchild or adopted child?  yes  no

If so, who? \_\_\_\_\_

How do you want to treat him/her/them in your will?

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(provide name, relationship, and percentage of inheritance or list of which item(s) are to go to which individuals)?

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**ADVANCE MEDICAL DIRECTIVE/"LIVING WILL"**: An advance medical directive or "living will" is separate from your will, but may be an important part of your estate plan. It states that in the event you have a terminal, incurable medical condition and your life is only being prolonged by means of artificially provided life support, and if you cannot communicate your desires, the living will "speaks for you" so your doctors know and can act upon, your desires about medical life support. The conditions that trigger your living will, and the extent of the medical care to be withdrawn, vary under State law. Your legal assistance attorney can help you decide which State(s) forms to prepare. Once executed, the document is effective until you revoked it, which you may do at any time by physically destroying it, or in an emergency, by telling someone who can testify that you did in fact revoke it.

Do you want a living will? \_\_\_\_\_ yes \_\_\_\_\_ no

**SPECIAL POWER OF ATTORNEY FOR HEALTH CARE**: Another important document is a special power of attorney for health care. You may execute this in addition to or instead of a living will. It appoints someone you name to make medical care decisions for you if you cannot make your own medical decisions. It applies to more situations than the living will, which addresses only continued life support if you have a terminal condition. The power of attorney for medical care gives the person you name as your agent the authority to make a wide range of medical decisions on your behalf. It also gives your agent access to your medical information and authority to fully participate with your treating physicians in deciding the care you receive. Obviously, the person you designate to be your agent should be someone you trust with life and death decisions. Like your living will, the power of attorney is usually drafted in accordance with the laws of the state where you reside.

Do you want a Health Care Power of Attorney? \_\_\_\_\_ yes \_\_\_\_\_ no

Do you want your spouse to act as your agent? \_\_\_\_\_ yes \_\_\_\_\_ no

Unless you have selected your spouse to act as your agent **and** your spouse has the same address you do, please provide the name, address, phone number, and relationship of your first choice of agent:

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If you have a second choice, do you want

both agents to have the authority to act separately.

to require both agents to act jointly unless one is incapacitated.

the second agent to be as a successor, acting only if the first choice is incapacitated.

Please provide the name, address, phone number, and relationship of your second choice of agent:

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Do you wish to specify that you desire to donate your body organs for transplant upon death?

yes  no

If yes, are you also willing to donate organs and tissue for medical, educational, or scientific purposes?

yes  no

**[Note: many State driver's licenses include space for you to indicate organ donation.**

**Did you do so on your driver's license?  yes  no]**

Do you wish to specify that, if possible and if it does not place an undue burden upon your family that you prefer to die at home rather than in a hospital?  yes  no

If you currently live in a state other than the one in which you are a legal resident, you may want your living will drafted in accordance with the laws of the state where you actually live and not your state of legal residence because it is more likely to be used where you currently live.

The laws of the State where you are hospitalized control the effectiveness of your living will. This may be a State other than your State of legal residence. Do you wish to have the living will governed by the laws of the State where you currently live?  yes  no

**SPRINGING DURABLE GENERAL POWER OF ATTORNEY:** Your will enables you to dispose of your property as you wish **after** you die. While you are living, you have the right to decide what happens to that property as long as you are of sound mind. But if you become incapacitated, and cannot handle your own affairs, a court order may revoke your right to manage your own money/property and appoint a guardian or conservator.

To protect you from this, you may appoint an agent through a power of attorney.

A power of attorney is your written authorization for someone to act on your behalf, for whatever purpose you designate. Ordinarily, a power of attorney expires if you become mentally disabled – the time when you need help the most. A **springing durable** power of attorney can take effect when you **become** unable to manage your own personal and financial affairs and will last as long as you are alive or until you revoke it. As long as you are mentally competent, you can revoke a durable power of attorney whenever you like simply by destroying the document. If you choose to have a springing durable general power of attorney, remember to name someone you trust as your attorney-in-fact. Your agent will have great authority over your affairs. Not only can they keep your affairs in order, but they have the potential to abuse this document at your expense.

Would you like a springing durable general power of attorney?  yes  no

Do you want your spouse to act as your agent? \_\_\_\_\_ yes \_\_\_\_\_ no

Unless you selected your spouse to act as your agent **and** your spouse has the same address you do, please provide the name, address and relationship of your first choice of agent:

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If you have a second choice, do you want:

- \_\_\_\_\_ both agents to have the authority to act separately.  
\_\_\_\_\_ to require both agents to act jointly unless one is incapacitated.  
\_\_\_\_\_ the second agent to be as a successor, acting only if the first choice is incapacitated.

Please provide the name, address, and relationship of your second choice of agent:

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If you selected your spouse to act as your agent, at what telephone number can her or she be reached?

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**FUNERAL ARRANGEMENTS:** You may have a strong desire regarding your funeral (for example, burial or cremation). As a practical matter, your funeral may have been carried out by the time your will is read. Finding out after the fact that the arrangements were contrary to your will may cause some dismay for your survivors. Therefore, we recommend that you tell your desires to your next of kin at your earliest opportunity other than in your will, often in a Letter of Instruction that accompanies your will. You should tell the appropriate family members of your desires NOW!

At my death, I prefer:

- \_\_\_\_\_ To be cremated.  
\_\_\_\_\_ To have my body given for medical or scientific purposes.  
\_\_\_\_\_ To be buried at a specified gravesite or location. (Please specify location):

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- \_\_\_\_\_ To be buried at sea.  
\_\_\_\_\_ To be buried with full military honors. (You may select this option in addition to one of the above.)

\_\_\_\_\_ Other: \_\_\_\_\_

\_\_\_\_\_ I do not wish to express my desires concerning my remains in my will and leave this decision to those who survive me.

## CLIENT & SPOUSE FINANCIAL DATA

Clients owning property that exceeds \$1,000,000 total should complete this section **jointly** before seeing counsel.

**1. Asset Valuation Summary.** To accurately determine the estate and gift tax consequences, if any, resulting from the distribution of your property, please provide the information requested below. You need only provide approximate figures. If you prefer, you can provide us with a recent financial statement that accurately reflects the current value of your joint and individual assets and liabilities. For all property, real or personal, to include intangible property, please bring copies of deeds or other documents indicating ownership.

<b>Joint</b>	<b>Client</b>	<b>Spouse</b>	<b>Total</b>
<b>Checking accounts</b>			
<b>Savings accounts</b>			
<b>Residence(s) equity</b>			
<b>Other real estate equity</b>			
<b>Investments (excluding retirement benefits)</b>			
<b>Closely-held business(es)</b>			
<b>Life insurance death benefits</b>			
<b>Vehicles</b>			
<b>Other personal property (e.g., furniture, jewelry, etc.)</b>			
<b>Other assets (list)</b>			
<b>Other assets (list)</b>			
<b>Other assets (list)</b>			
<b>Total</b>			