

THE ESTATE PLANNING QUESTIONNAIRE

DISCLAIMER

This article is intended for informational purposes, only. It does not constitute legal advice. Nor is it a substitute for legal advice.

The first step in preparing to make an estate plan is to gather and set down information. The assembly of this information is useful, however, not merely for *making* a plan. It is also an exercise in assembling end-of-life information. Essentially, it is part of putting the house in order so that the things which need to happen at the time of death can proceed efficiently. It saves time and costs.

The questionnaire is broken down into two principal sections: 1) personal information and 2) assets & liabilities. These first two sections primarily comprise fill-in-the-blank answers to straight-forward questions about family, professional advisors, existing documents, property interests, values and liabilities. In addition, there follows a series of questions to consider in determining your estate planning wishes, as well as a list of documents to compile.

Documents

After completing the first two sections, to the extent you are uncertain about titling or ownership of real estate, it would be best to review the most recently recorded deeds. Tilting is a central part of estate planning (see article on *Joint Tenancy & Tenancy in Common*) and it is important to be accurate. You may wish to obtain copies of your real estate deeds, or, at the very least, your real estate tax statements. A current balance sheet should be part of your assembled documents.

Whether you are preparing to make changes in your estate plan, redoing that plan, or simply assembling end-of-life information, you will want to make sure to have your will, trust, power of attorney for health care, durable power of attorney, living will/health care directive, closely held business documents (partnership agreement, by-laws, operating agreement, shareholder agreement, articles of incorporation, buy-sell agreement), recent account statements indicating any beneficiary designation (checking, savings, CDs, IRAs, mutual funds, brokerage accounts, cooperative capital account statement, life insurance record), land contracts (any contracts which are not completed), credit card accounts (with reward point information), frequent flier account information, and tax returns for the last three years.

Wishes & Worries

This is often the most difficult part of an estate plan: what do you want to see happen with your property? It is not strictly speaking a legal question, though at times legal concerns will shape, direct or restrict those wishes. In outlining your wishes, one useful exercise is to set down on paper or at the computer a list of things you'd like to see happen. Do not concern yourself with what is or is not permissible or advisable under the law: simply set down your thoughts. In undertaking this exercise, you may wish to consider some of the following questions, though it is not necessary to do so. These questions simply represent some of the basic considerations that go into many estate plans.

Outline your current thinking about your estate, i.e.

- To whom do you wish to transfer your property at death?
- Do you wish to consider making any lifetime transfers of property?
 - What are the reasons for making lifetime transfers? After all, there is a fair book of human experience that says “don’t give away your clothes too soon.” Nonetheless, there may be strong, if not compelling, reasons to make lifetime transfers, such as:
 - Transfer tax planning: is there a need to reduce the size of your taxable estate in order to minimize or eliminate federal estate tax?
 - Protecting the estate from future contingencies, like health care costs. Are you concerned about the costs of long-term care? Long term care planning is an important part of estate planning. How will that care be paid for if it goes on beyond the 90 days covered by Medicare? Do you have long term care insurance? Is there sufficient income (rent, savings, social security) to pay the monthly cost of care without liquidation of business assets such as land? Is long-term care insurance affordable? In some families, in particular those families in which more than one generation takes its livelihood from the family business, planning for long-term care may also include reliance on Medicaid. How does Medicaid work? What about the family farm or ranch?
 - Is it simply time that your successor in the family business comes to own more of the business? Perhaps the health of the business and the family suggests that the transfer of ownership should not all wait until death.
- Will you transfer ownership of property (whether during life or at death) outright or will you impose restrictions on ownership?
 - In some farm and ranch families, almost all of the wealth is in the farm or ranch itself, often primarily in the land. How will this be transferred? Is one child to take over as a successor? If so, will that child receive all of the farm or ranch to the exclusion of the other children? In other words, will the on-farm heir inherit it all and the other kids be disinherited? If not, is there enough to go around and still keep the farm or ranch viable? Are there ways to share the ownership among all the children while still keeping the farm or ranch together as a viable operation under the control of the successor down through time? The answer is yes, but deciding on which of the possible tools to accomplish this wish depends on the facts of each family’s situation and the intentions of the present owners. In general, such tools impose certain restrictions or limitations on ownership. For example, and only as an example, the farm or ranch stead, with the buildings and yards, as well as the equipment and livestock, may all be left outright to the on-farm heir. The remainder of the land may be left to all the kids, in a way that allows the on-farm heir to continue to have access to the land and also benefits the off-farm kids with, perhaps, an annual rental. Such structures might also give the on-farm heir a chance to buy out his or her siblings, whether in a lump sum or over time, at a price that the parents believe is workable or at full fair market value, if different. Such structures might also effectively restrict ownership to the family down through time.
- Do you wish to consider the use of a trust for management of the property either during your life or after your death? A trust has numerous possible uses, ranging from mere probate avoidance to

detailed management of property through time, sometimes by institutional trustees. (See article on *Trusts*.) Who will manage the trust property – who will be trustee? Who will benefit from the trust property and how? How long will the property stay in trust? What happens when the trust ends?

- Is the foremost thought in mind to protect the estate from the financial and family circumstances of the heirs? In other words, is asset protection planning the foremost concern?
 - Are there concerns about heirs' ability to manage property?
 - Are there heirs in financial distress?
 - Are there marital uncertainties among the heirs?
- Planning for incapacity is a sometimes neglected yet very important part of an estate plan.
 - What would happen should you become unable to manage your affairs and property? Who would take over for you?
 - A person should have both a durable power of attorney for property management, and a durable power of attorney for health care (often including a health care directive or living will).
 - Will you rely on the use of a revocable trust with its appointment of a successor trustee to manage property in the event of disability or incapacity?
- What about security and cash flow? Will you have enough of each for your own purposes? Estate planning often involves the transfer if not of ownership then of control over property. This can sometimes lead to a loss of cash flow. Have you considered this? Have you run the numbers on retirement? This is sometimes referred to as liquidity planning.
- Do you wish to make charitable contributions? Does the desire to accomplish charity motivate part of your estate plan? In addition to the accomplishment of charity, there are numerous possible tax benefits to charitable giving. And numerous tools to take advantage of those benefits. In the field of charitable giving, it is often possible simultaneously to accomplish charity and retain some benefit of property that is transferred to charity. (See article on *Charitable Giving*.)
- Again, it is possible to keep it simple: To whom will you transfer property? When will it be transferred – during life or at death? How will it be transferred – which tool(s) will you use to accomplish the transfer of ownership? In general, broadly, there are three basic tools to be used: wills, titling or trusts. (See separate articles on each of these subjects.)
- What are the obstacles to accomplishing your estate plan?
 - Set down on paper what it is you believe to be the principal obstacles to deciding on your estate plan. This is not a legal exercise; it does not require the use of a specialized language. There is no right or wrong to answering this question. In your words, what are the difficulties in deciding on a plan?
- What are your chief concerns about your estate plan?
 - As with the previous question, this one is meant to prompt you to simply set down on paper what your main concerns are in planning your estate: These can be wishes (what do you want to see happen) or worries (what problems do you see) or facts. No right or wrong.

It is hoped that by thinking about these issues and questions, by answering the following questionnaire,

and by outlining your own thoughts on planning your estate, that you will not only save costs in putting together an estate plan but that you will end up with a plan that is your own, one that is truly tailored to meet your circumstances, address your concerns and accomplish your wishes.

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ESTATE WORKSHEET

This form is intended to assist you in identifying, compiling and recording information that is relevant to planning your estate. It is a document that will assist your advisor(s) in understanding your estate and helping you to determine a plan.

Part One Personal & Background Data

1. BASIC INFORMATION

Name	Date of Birth	Social Security #
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Husband: _____

Wife: _____

Previous/maiden names: _____

2. RESIDENCE

Residence: _____
County State

Address: _____
Street Address City Zip

Phone Numbers: _____
Work Home Cell

Business Address: _____

Other Residences: _____

Does any child or grandchild have a health problem or handicap? Yes ___ No ___

If yes, please explain: _____

5. MARITAL HISTORY

Date of Marriage: _____

County and State of Marriage: _____

Prior marriages & divorces, including terms of continuing obligations, if any: _____

6. CURRENT ESTATE DOCUMENTS

Does Husband have a will (yes ___ no ___) or trust (yes ___ no ___) at the present time?

Location of original(s): _____

Does Wife have a will (yes ___ no ___) or trust (yes ___ no ___) at the present time?

Location of original(s): _____

Is the Husband's trust revocable (___) or irrevocable (___)?

Is the Wife's trust revocable (___) or irrevocable (___)?

Do you have a marital property agreement, such as prenuptial? Yes _____ No _____

Have you or spouse made any gifts in any one year to any person that exceeded in value either
1) \$13,000, if made by you alone, or 2) \$26,000 if made by you and your spouse together. Yes ___ No

If yes, specify amount of gift, date and donee: _____

Have you ever filed a gift tax return? Yes ___ No _____. If yes, in what year? _____

Was any gift tax paid? _____

Do you have a safe deposit box? Yes ___ No ___. If yes, where is it located and who are the persons authorized access to it? _____

Provide a copy of Will, Trust, Marital Agreement and Gift Tax Return, if any.

7. ADVISORS (name, address and telephone number)

Attorney _____

Accountant _____

Banker _____

Life Insurance Agent _____

Investment Advisor/Broker _____

Trustee/Trust Officer _____

Closest Relative _____

Funeral Director _____

Religious Counselor _____

8. POWER OF ATTORNEY

Does Husband have a durable power of attorney? Yes ___ No ___ Date Executed: _____

Who is the agent under the POA (name, address, telephone #)

Who are the successor agents, if named agent is unable to serve?

Does Wife have a durable power of attorney? Yes ___ No ___ Date Executed: _____

Who is the agent under the POA (name, address, telephone #)

Who are the successor agents, if named agent is unable to serve?

If you have no power of attorney, or contemplate changing the power of attorney, state the names, addresses and telephone numbers of individuals, in order or priority, whom you would name to be your agents under the power of attorney: _____

Does Husband have a health care power of attorney? Yes ___ No ___ Date Executed: _____

Who is the agent under the POA (name, address, telephone #)

Who are the successor agents, if named agent is unable to serve?

Does Wife have a health power of attorney? Yes ___ No ___ Date Executed: _____

Who is the agent under the POA (name, address, telephone #)

Who are the successor agents, if named agent is unable to serve?

If you have no health power of attorney, or contemplate changing the power of attorney, state the names, addresses and telephone numbers of individuals, in order or priority, whom you would name to be your agents under the power of attorney: _____

Part Two
Summary of Assets & Liabilities

1. Assets	<u>Husband</u> (Separate)	<u>Wife</u> (Separate)	<u>Joint</u>
A. Cash, Bank Accounts CDs (Attachment A)	_____	_____	_____
B. Real Estate (Attachment B)	_____	_____	_____
C. Machinery & Equipment (Attachment C)			

D. Livestock (Attachment C)

E. Crops (Attachment C)

F. Farm Supplies (Attachment C)

G. Stocks, Mutual Funds & Bonds (Attachment A)

G. Insurance (See Attachment D)

H. Employee Benefits (See Attachment E)

I. Closely Held Business Interests (See Attachment F)

J. Notes, Accounts Receivable, Mortgages (Attachment A)

K. Miscellaneous (See Attachment G)

II. Liabilities (See attachment H)

A. Real Estate Mortgages

B. Notes to Financial Institutions

C. Loans on Insurance Policies

D. Other Obligations

E. Charitable Pledges

F. Tax Liabilities

III. Net Worth

**Part Three
Documents**

To the extent you are uncertain about titling or ownership of real estate, it would be useful to review the most recently recorded deeds, copies of which should be available from the County register, if you do not have copies yourself.

Whether you are preparing to make changes in your estate plan, redoing that plan, or simply assembling end-of-life information, you should assemble the following as end-of-life documents: your will, trust, power of attorney for health care, durable power of attorney, living will/health care directive, closely held business documents (partnership agreement, by-laws, operating agreement, shareholder agreement, articles of incorporation, buy-sell agreement), recent account statements indicating any beneficiary designation (checking, savings, CDs, IRAs, mutual funds, brokerage accounts, cooperative capital account statement, life insurance record, pensions statement, credit card accounts/reward points, frequent flier accounts), land contracts (any contracts which are not completed), divorce decrees, vehicle titles, and tax returns for the last three years.

**Part Four
On Line Information**

Many people have online accounts, for email, bank accounts, entertainment services, etc. It may be

important that your agent or personal representative be able to access these accounts. An Attachment I is provided for that purpose. This information should of course be kept private and made available only to trustworthy people.

**Part Five
Estate Wishes**

Use the following space and back of this page to outline your current thinking about your estate, i.e.

- List and Rank your goals in undertaking an estate plan.
- What are the obstacles to accomplishing your estate plan?
- What are your chief concerns about your estate plan?

Do not be concerned about the legal issues, or what can or cannot be accomplished legally. Rather, set down in plain terms your own thinking about your estate plan and what you hope to accomplish. What do you want to see happen? What do imagine things looking like?

- To whom do you wish to transfer your property at death?
- Will you give away property while you are alive? Why?
- Do you want your heirs to be free to do with their inheritances as they like?
- If not, what restrictions would you impose on their use of the property?
- Does the property need to be protected from liabilities/risks?
 - Third party creditors
 - Marital dissolution
 - Special need risks
 - Spendthrift ways

**Part Six
Cash Flow**

Present Net Income/Cash Receipts Data

A. Income/Cash Sources

	Husband	Wife	Others
Salaries	_____	_____	_____
Other Compensation	_____	_____	_____
Business Profits/Rent	_____	_____	_____
Distributions Dividends	_____	_____	_____

Interest	_____	_____	_____
Net Rents	_____	_____	_____
Royalties	_____	_____	_____
Trusts	_____	_____	_____
Other	_____	_____	_____
Total	_____	_____	_____

B. Current Expenditures

Living Expenses	_____	_____	_____
Insurance Premiums	_____	_____	_____
Tax Liabilities	_____	_____	_____
Mortgage & Other Debt Payments	_____	_____	_____
Other	_____	_____	_____
Total	_____	_____	_____

C. Amount Available for Savings

(Income/Cash Sources less Current Expenditures)	_____	_____	_____
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II. Future Annual Cash Requirements

A. Future Cash Sources (after retirement)

	Husband	Wife	Others
Dividends	_____	_____	_____
Interest	_____	_____	_____
Other Investment Income/Rent	_____	_____	_____

Annuities & Insurance _____

Social Security _____

Employee Retirement
Benefits _____

Other Employee Benefits (e.g., Deferred Compensation Arrangements)

Trusts _____

Other _____

Total _____

B. Future Expenditures

Living Expenses _____

Insurance Premiums _____

Tax Liabilities _____

Mortgage & Other
Debt Payments _____

Other _____

Total _____

C. Amount Available for Savings

(Future Cash Sources less Future Cash Requirements)

**Attachment A
LIQUID ASSETS**

A. Cash and Bank Accounts

	Bank/Institution Or Number	Husband	Wife	Joint
Cash	_____	_____	_____	_____
Checking Account	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
Savings Account	_____	_____	_____	_____
	_____	_____	_____	_____
CDs	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____
	_____	_____	_____	_____

B. Mutual Funds Shares

Description	Ownership	Cost	Current Value	Current Yield
-------------	-----------	------	---------------	---------------

_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

C. Stocks

Description	Ownership	Cost	Current Value	Current Yield
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

D. Accounts Receivable, Notes & Mortgages

Debtor	Security	Maturity	Face Amount	Present Value of Debt
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

E. Bonds

Description	Ownership	Face Value	Cost	Current Value
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Attach information below or on reverse, as needed.

**Attachment B
REAL ESTATE**

Parcel 1

County/Legal Description/Acres _____

Type of property (Ag, residential, commercial, recreational) _____

Form of ownership (joint tenancy, tenancy-in-common, trust, corporate/company) _____

If joint, contribution of each joint tenant: _____

Date acquired: _____

How acquired: _____

(purchase, inheritance, or gift)

Cost or basis: _____

Present fair market value: _____

Tax assessed value: _____

Mortgage Obligations

Creditor/Lender _____

Original mortgage amount _____

Current amount of mortgage _____

Maturity and payment schedules _____

Cash Flow Analysis

Estimated or actual rental value _____

Annual real estate taxes _____

Annual mortgage payments (principal & interest) _____

Parcel 2

County/Legal Description/Acres _____

Type of property (Ag, residential, commercial, recreational) _____

Form of ownership (joint tenancy, tenancy-in-common, trust, corporate/company) _____

If joint, contribution of each joint tenant: _____

Date acquired: _____

How acquired: _____

(purchase, inheritance, or gift)

Cost or basis: _____

Present fair market value: _____

Tax assessed value: _____

Mortgage Obligations

Creditor/Lender _____
Original mortgage amount _____
Current amount of mortgage _____
Maturity and payment schedules _____

Cash Flow Analysis

Estimated or actual rental value _____
Annual real estate taxes _____
Annual mortgage payments (principal & interest) _____

Parcel 3

County/Legal Description/Acres _____

Type of property (Ag, residential, commercial, recreational) _____

Form of ownership (joint tenancy, tenancy-in-common, trust, corporate/company) _____

If joint, contribution of each joint tenant: _____

Date acquired: _____

How acquired: _____
(purchase, inheritance, or gift)

Cost or basis: _____

Present fair market value: _____

Tax assessed value: _____

Mortgage Obligations

Creditor/Lender _____
Original mortgage amount _____
Current amount of mortgage _____
Maturity and payment schedules _____

Cash Flow Analysis

Estimated or actual rental value _____
Annual real estate taxes _____
Annual mortgage payments (principal & interest) _____

Parcel 4

County/Legal Description/Acres _____

Type of property (Ag, residential, commercial, recreational) _____

Form of ownership (joint tenancy, tenancy-in-common, trust, corporate/company) _____

If joint, contribution of each joint tenant: _____

Date acquired: _____

How acquired: _____

(purchase, inheritance, or gift)

Cost or basis: _____

Present fair market value: _____

Tax assessed value: _____

Mortgage Obligations

Creditor/Lender _____

Original mortgage amount _____

Current amount of mortgage _____

Maturity and payment schedules _____

Cash Flow Analysis

Estimated or actual rental value _____

Annual real estate taxes _____

Annual mortgage payments (principal & interest) _____

Parcel 5

County/Legal Description/Acres _____

Type of property (Ag, residential, commercial, recreational) _____

Form of ownership (joint tenancy, tenancy-in-common, trust, corporate/company) _____

If joint, contribution of each joint tenant: _____

Date acquired: _____

How acquired: _____

(purchase, inheritance, or gift)

Cost or basis: _____

Present fair market value: _____

Tax assessed value: _____

Mortgage Obligations

Creditor/Lender _____

Original mortgage amount _____

Current amount of mortgage _____

Maturity and payment schedules _____

Cash Flow Analysis

Estimated or actual rental value _____

Annual real estate taxes _____

Annual mortgage payments (principal & interest) _____

Attach information below or on reverse, as needed.

**Attachment C
Machinery, Equipment, Crops, Livestock**

MACHINERY/EQUIPMENT (state value; list may be attached, or schedule from financial statement/balance sheet, or table used): _____

	<u>Type/Model</u>	<u>Year</u>	<u>Lien</u>	<u>Creditor</u>	<u>Amount</u>	<u>FMV</u>
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
9.						
10.						
11.						
12.						
13.						
14.						
15.						

LIVESTOCK (state value; list may be attached, or schedule from financial statement/balance sheet)

Market

<u>Number</u>	<u>Weight</u>	<u>Value</u>
_____ steers	_____	_____
_____ heifers	_____	_____
_____ pigs	_____	_____
_____ pigs	_____	_____
_____ pigs	_____	_____

Breeding

<u>Number</u>	<u>Weight</u>	<u>Value</u>
_____ Cows	_____	_____
_____ Bulls	_____	_____
_____ Bred Heifers	_____	_____
_____ Calves	_____	_____
_____ Sows	_____	_____

_____ Gilts
 _____ Boars

CROPS (state type of crop, quantity, present value, or use tables)

Crops on hand: _____

Growing crops: _____

Crops on hand

<u>Type/Bu.</u>	<u>Yr. Of Prod.</u>	<u>Pl. of Storage</u>	<u>Lien</u>	<u>Creditor</u>	<u>Amount</u>	<u>FMV</u>

Growing Crops

<u>Type</u>	<u>Acres</u>	<u>Est. Yield</u>	<u>Lien</u>	<u>Creditor</u>	<u>Amount</u>	<u>Est. FMV</u>

Farm Supplies (Describe/State Values)

Seed _____

Chemicals _____

Fertilizer _____

Feed _____

Misc Supplies _____

Attach information below or on reverse, as needed.

**Attachment D
LIFE INSURANCE**

Policies Owned by Insured on own life

Insured: _____

Company: _____

Policy #: _____

Face Value	Type of Policy	Annual Premium	Cash Surrender Value	Designated Beneficiary
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Policies Owned by Insured on own life

Insured: _____

Company: _____

Policy #: _____

Face Value	Type of Policy	Annual Premium	Cash Surrender Value	Designated Beneficiary
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Policies Owned by Others

Insured: _____

Owner: _____

Company: _____

Policy #: _____

Face Value	Type of Policy	Annual Premium	Cash Surrender Value	Designated Beneficiary
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Policies Owned by Others

Insured: _____

Owner: _____

Company: _____

Policy #: _____

Face Value	Type of Policy	Annual Premium	Cash Surrender Value	Designated Beneficiary
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____

Attach information below or on reverse, as needed.

Attachment E
Employee benefits, pensions, IRAs, Executive Compensation

Employer's name and address

A. Type of Plan	Retirement Benefit	Amount Vested	Death Benefits
1. Pension	_____	_____	_____
2. Profit-Sharing	_____	_____	_____
3. Deferred Compensation Arrangement	_____	_____	_____
4. Individual Retirement Account	_____	_____	_____
5. Other	_____	_____	_____

B. Stock Option Plan Terms	Option Price	Current Value	Summary of
1. Incentive Stock Plan	_____	_____	_____
2. Nonqualified Stock Option Plan	_____	_____	_____

C. Other Benefits	Company	Benefits	Beneficiary
1. Group term life insurance	_____	_____	_____
2. Disability income	_____	_____	_____
3. Health and Medical Insurance	_____	_____	_____
4. Other	_____	_____	_____

TOTAL VALUES FOR NET WORTH INCLUSIONS	_____	_____	_____
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Attach information below or on reverse, as needed.

Attachment F
CLOSELY HELD BUSINESS INTERESTS

A. Basic Information

1. Name of Business _____
2. Business Address _____
3. Type of Business Organization _____
(e.g., regular corporation, S corporation, partnership, limited liability company, sole proprietorship)
4. Business advisors, accountants _____

B. Distribution of Ownership (by percentage or by number of shares)

You	_____
Spouse	_____
Children	_____
Others/Unrelated Parties	_____

- C. Are there voting and non-voting interests/shares?** _____
If so, who owns voting interests/shares? _____

D. Buy-Sell Agreement

1. Does buy-sell agreement exist? _____
2. If so, what type? _____
(e.g., cross-purchase, stock redemption, combination).
3. Is obligation to be funded, and, if so, how and amount? _____
4. Method for determining value _____
(e.g., book value, earnings multiple, appraisal, agreed value)

E. Other Commitments of the Business

1. Stock option agreements _____
2. Deferred compensation agreements _____
3. Other employee benefit plans _____
4. Key-man insurance policies _____

F. Anticipated Disposition of Stock (assuming no buy-sell agreement)

Attach information below or on reverse, as needed.

Attachment G
MISCELLANEOUS ASSETS
(at current fair market value)

	Client	Spouse	Joint
A. Personal Effects			
1. Clothing	_____	_____	_____
2. Jewelry	_____	_____	_____
3. Home furnishings	_____	_____	_____
4. Other	_____	_____	_____
B. Other Tangible Personal Property			
1. Collections (e.g., art, book, coin, etc.)	_____	_____	_____
2. Automobiles	_____	_____	_____
3. Other (e.g., boats, aircraft, etc.)	_____	_____	_____
C. Patent, Trademark, and Copyright Ownership and Royalty Arrangements	_____	_____	_____
D. Mineral Interests			
1. Oil and gas	_____	_____	_____
2. Coal	_____	_____	_____
3. Other	_____	_____	_____
E. Estates and Trusts			
1. Anticipated benefits under Estates and trusts	_____	_____	_____
2. Powers of Appt. (general or limited?)	_____	_____	_____
F. Cemetery Plot	_____	_____	_____
G. Prepaid burial account	_____	_____	_____
 TOTAL VALUES	_____	_____	_____
 H. Reward accounts (credit card, frequent flier, etc)	_____	_____	_____

Attach information below or on reverse, as needed.

**Attachment H
PERSONAL LIABILITIES**

	Obligee/Creditor	Amount	Interest Rate
A. Real Estate mortgages	_____	_____	_____
B. Promissory notes owing to Financial institutions	_____	_____	_____
C. Loans on insurance policies	_____	_____	_____
D. Other obligations/Open Accounts	_____	_____	_____
E. Charitable pledges	_____	_____	_____
F. Tax Liabilities	_____	_____	_____
G. Contingent liabilities	_____	_____	_____
TOTAL LIABILITIES FOR INCLUSION IN NET WORTH STATEMENT	_____	_____	_____

Attach information below or on reverse, as needed.

Attachment I
ONLINE ACCOUNTS and MISCELLANY

(Fill out specific site if access to it is necessary for familial or financial reasons; ignore if site[s] does not exist)

	Website	Username	Password
A. Online Banking	_____	_____	_____
B. E-mail	_____	_____	_____
C. Social Media (Facebook, twitter, etc.)	_____	_____	_____
D. Other	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____

List your services (TV, internet, subscriptions, etc.). Identify your health insurance information (for final claims), PO Box, safety deposite box (verify that your personal representative or successor trustee has access), prepaid funeral accounts.