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GENERAL INFORMATION CONCERNING WILLS AND PLANNING DOCUMENTS

I am looking forward to talking with you and discussing your ideas for wills and other planning documents. This document will give you some general information, so that you may think about some of your options before we talk. The State of Washington has passed laws to make the probate of an estate efficient and inexpensive, but it is important that you have a will so that you may designate who you want to benefit from your assets, rather than leaving that up to state law. In addition, you will name the people you wish to appoint for the jobs necessary in administering your will. If you do not have a will, someone must come forward, petition the court to serve, and post a bond. The cost of the bond usually far exceeds of the cost of doing a will.

Your will has two basic functions:

1. Asset distribution. Your will must make a clear statement concerning what you want to do with your assets. Your will may be specific about certain things, which you want a certain individual or organization to have. This could be a certain amount of money, or a certain asset.

Your will must have a "rest, residue, and remainder" section. This section covers items that have not been covered by a specific bequest, or by a tangible personal property letter (discussed next).

If you wish to designate specific tangible items to a particular person, there is a law in Washington, which allows you to write a letter designating who should receive a particular item. This letter must be mentioned in your will. Tangible personal property includes pets, jewelry, furniture, cars, electronics, collectibles, etc. It does not include liquid assets or real property. I have instructions for how to prepare this letter, and will provide this to you. The advantage of this letter is that you may change it at your convenience without changing your will. If you don't have a letter, your property will go as you specify in your will.

We will prepare a trust in your will if you are leaving assets to a beneficiary who, because of age, special needs, or another reason, is not able to manage assets. You may also have a trust for estate planning purposes to save on estate taxes.

2. Designation of Personal Representative, and Trustee or Guardian (if necessary). Your will appoints people to do various jobs after your death. The Personal Representative (sometimes called executor or executrix) is usually a trusted relative or friend. There are other options for filling this job that we may discuss, if you wish. The Personal Representative uses your assets to pay for expenses of a last illness or funeral, pays bills as they come due, takes care of necessary tax filings, and makes an inventory of the assets, so that they may be distributed according to the terms of your will. This job normally takes from six to nine months and the Personal Representative is authorized by law to receive a reasonable fee. The Personal Representative may waive a fee.

The Trustee can be a trusted relative, friend, or fiduciary company in the business of acting as a trustee. The trustee follows your instructions concerning how trust assets are to be used, manages assets in a reasonable and prudent manner, files necessary tax returns, mentors the beneficiary(ies), and distributes the trust money according to the terms of the trust. A trust is set up for minor children or for someone with special needs

or a disability. This job takes potentially longer than the Personal Representative's job because the trustee serves until all of the trust funds are distributed.

A Guardian will be designated in your will, if you have minor children. The guardian is the physical caretaker of a child and raises the child in the guardian's family. We will discuss compensation of the guardian for the care and support of the children.

These three jobs may be filled by the same person or by different people. I suggest that you consider people to serve as back-ups, in case someone that you have in mind is unable to serve.

In the future, we are able to update your documents if you wish to change the people you have named, or if your financial picture changes.

OTHER PLANNING DOCUMENTS TO CONSIDER:

Durable Power of Attorney. Washington law allows you to designate someone to act on your behalf, while you are alive, for medical and financial decisions (and guardianship of your children). This power of attorney may be effective immediately, while you are competent, or only effective only upon disability. A portion of the relevant language in a power of attorney that is not effective until disability is:

> This power of attorney shall become effective upon my disability, incapacity, or incompetence. Disability shall include my inability to manage my property and personal affairs for reasons such as mental illness, mental deficiency, physical illness or disability, advanced age, chronic use of drugs, chronic intoxication, confinement, detention by a foreign power or disappearance. Disability, incapacity, or incompetence may be evidenced by a written statement of a qualified physician or licensed psychologist, who has personally examined me, and may be further evidenced by other qualified persons with knowledge of any of the conditions set forth in this paragraph. Incapacity may also be established by a finding of a court having jurisdiction over me.

An advantage of having a power of attorney is that it avoids the necessity of a court appointed guardian, which can be quite expensive. If you choose a power of attorney effective upon disability, we will prepare a Disclosure Authorization form so your doctor may tell your power of attorney if you are incompetent.

Directive to Physicians (sometimes called Living Will). Washington law allows you to direct that you not be maintained on life support systems after you have a terminal condition, or are in a persistent vegetative state. A portion of the relevant language is as follows:

> If at any time I should be diagnosed in writing to be in a terminal condition by two physicians, and/or I am diagnosed to be in a permanent unconscious condition by two physicians, and where the application of life-sustaining treatment would serve only to artificially prolong the process of my dying, I direct that such treatment be withheld or withdrawn, and that I be permitted to die naturally.

You have some choices in this document. You will decide if you want to have artificially provided nutrition and hydration under the above circumstances, also if you want to include language about advanced dementia. We will discuss this when we talk. You may wish to make a statement that the directive not be effective, if you are pregnant.

If you are now obligated for child support, maintenance, life insurance, or other financial settlements, it could affect the will we prepare. Please send me your dissolution decree or other relevant court order before we talk.

If you have a prenuptial agreement, community property agreement, trust agreement (or are beneficiary of a trust), or have an ownership interest in a business, please let me know. It may be important for me to review the relevant documents.

If you have life insurance, pensions, IRAs or other assets, for which you have designated a beneficiary, we need to discuss them so that your entire plan is consistent. The will that we prepare does not change the beneficiaries that you designate in these plans.

If you have transfer on death accounts, a transfer on death deed for real estate, or joint accounts with others, please let me know (it may be important for me to review these).

If you have a minor child, it is helpful to know what Social Security survivorship benefits are available from you for your child. You can log onto www.socialsecurity.gov for information about this.

If you or your spouse are not a US citizen, some different rules may apply to your estate plan. Please let me know if this is your situation.

If a beneficiary is disabled and/or on an assistance program, please let me know.

For 2026, in Washington State there are no estate taxes unless a person's estate is over $3,076,000.00 For 2026, there are no federal estate taxes unless a person's estate is over $15,000,000.00. Both Washington State and federal estate tax exemptions have an annual cost of living increase each January.

Estate value is based upon all assets, including life insurance and pension plans. We can discuss estate planning methods that may reduce or eliminate estate taxes, even if your estate is above the exempt amount. We can also make a plan that is flexible, in the event that the exempt amounts change over time.

WILL INTAKE SHEET

Date:_____

Your name that you want

to use for your will:_____

Address: _____

_____

Phone: h)_____ e-mail: _____

w)_____ cell: _____

Marital status:_____ If married, spouse's name:_____

Registered Domestic Partner: _____

Children's names, birth dates, and city of residence:
(You must mention all children in your will, whether or not you wish them to receive anything)

_____

_____

_____

Personal Representative:

_____ of _____
(name) (city) (state)

Alternate Personal Representative:

_____ of _____
(name) (city) (state)

Trustee:

_____ of _____
(name) (city) (state)

Alternate Trustee:

_____ of _____
(name) (city) (state)

Guardian:

_____ of _____
(name) (city) (state)

Alternate Guardian:

_____ of _____
(name) (city) (state)