

TRUST ADMINISTRATION QUESTIONNAIRE

Trust Name: _____

YOUR INFORMATION

Name of person filling this out: _____

Address (home and email): _____

Phone no.: _____

Date of Birth: _____

Social Security Number: Provide this on the IRS Form SS-4 Form

Your relationship to the decedent: _____

SIGNATURE REQUIRED:
I have read pages 9 through 18, below, I understand what is stated in those pages, and I will NOT use any assets of the Trust or the decedent's estate for my personal use, and I will account for every asset that I take possession of in my capacity as Trustee.
Dated: _____

DECEDENT'S INFORMATION

Name of decedent: _____

Other names (if any; e.g. maiden): _____

Address at time of death: _____

Location of decedent's property: _____

Social Security Number: _____

Date and place of death: _____

★ NOTE: On all following pages, for names of persons, please make sure you provide the complete, current, legal name of each person. If a Will or Trust had a different name for the person, please include that name also, as an "aka."

YOUR INITIAL HOMEWORK

- 1. Fill out this form as completely as possible.**
 1. Regarding Assets, you must advise of all additional assets that you have taken possession of (or that you are having difficulty taking possession of).
 2. Regarding Debts, you must advise of all additional debts that you become aware of.
 3. Complete lists of assets and debts are imperative.
- 2. Locate the originals of all Trust documents and the decedent's Will and any codicils to it.**
 1. The originals of the Will and any codicils must be filed with the Court in the County in which the decedent resided. Bring the original Will and any codicils to me with a check for \$50 for the Will filing tax.
- 3. Provide at least one certified copy of the decedent's death certificate. More may be required.**
- 4. Fill in, and date and sign the IRS Form SS-4, included with this Questionnaire.**
- 5. Find all bank statements from banks, brokerages, etc. that indicate what assets the decedent had as of the date-of-death. Provide copies to me.**
- 6. Notify all financial institutions and credit card companies of the Decedent's death.**
 - Get all ATM and Debit Cards cancelled or "frozen."
- 7. Find all statements that indicate that the decedent had a debt (e.g. credit card, car loan, mortgage, line of credit, etc.) as of the date-of-death. Provide copies to me.**
- 8. Get all of the decedent's mail re-directed to you.**
- 9. The foregoing should be completed before you return this filled-in Questionnaire.**

During the course of the Trust Administration, you will need to sign **and date** various documents. For many documents, so we can use a digital copy of your signature. However, for some documents, the original paper document may be required; we will let you know when we need the paper, wet signature page of a document that you sign (always sign with a permanent blue ink).

The following are general guidelines for making digital copies of documents.

DIGITAL COPIES:

SCANNER

- Black and white only
 - Do NOT use color settings unless:
 - You are scanning a photograph.
 - Colors are necessary to be able to read the text on the document.
- Scan to PDF (do NOT scan to jpg, gif, tif, png, or tiff).
- Set the DPI to 300 or 400 dpi (300 dpi should be fine).
- Set the PDF quality setting to the highest setting.
- If there is a background to text it may scan as black, making the text unreadable in the scanned image.
 - If this occurs, try scanning to "grayscale" with the same settings used for black and white.
- If you have a document scanning app in your smartphone, use the settings set forth above.

PHONE OR OTHER CAMERA

- This is NOT the preferred way to make a copy of a document.
- Make sure the camera lens is centered above the document.
 - DO NOT hold the phone or camera at an angle to the document.
- Make sure that the entirety of the document is visible in the image.
- Make sure there is a bright light on the document.
- After you take a picture, make sure the document is readable (i.e. in focus, not over-exposed, not under-exposed, etc.).

FAX (FACSIMILE)

- Most times, this will be fine.

SIGNING DOCUMENTS

- DO NOT use a service like Docusign.
- Your **MUST** physically sign and date documents.- **DO NOT FORGET the date.**
- When you sign a document, sign it exactly the way your name is written under or beside the signature line.
- Use a blue ink pen (this makes it easier to distinguish the original from a copy).
 - Don't scan it in color (see notes above)
- **DO NOT destroy or damage the original page that you signed and dated- keep it secure.**

MARITAL AND FAMILY INFORMATION-

- Current/Former Spouse _____

- Status of current spouse Living?: Yes No (DOD: _____)
Address: _____
Phone: (____) _____

- Children- Names, addresses, phone numbers, and birthdates; and if deceased, give the date-of-death (DOD) and list the deceased child's children (same info). See page 4

- Prior marriages

- Former spouses 1) _____
2) _____

- Dissolution dates 1) _____

- Non-marital relationships? Yes No

- Non-marital partners? 1) _____
2) _____

- Relationship dates 1) _____
2) _____

- Partner making a claim? 1) Yes No
2) Yes No

- Agreements with partners? 1) Yes No
2) Yes No

- Written? 1) Yes No
2) Yes No

- Location 1) _____
2) _____

WILL AND TRUST

Location of Original

Returned with this Questionnaire

Will witnesses, w/addresses:

1) Name: _____
Address: _____

2) Name: _____
Address: _____

3) Name: _____
Address: _____

Every person (beneficiary or otherwise) and entity (e.g. Charity, etc.) named in the Will and Trust: names, dates of birth, addresses & relationships to decedent (use additional pages if necessary):

1) Name: _____
Address: _____

Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship to Decedent: _____

2) Name: _____
Address: _____

Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship to Decedent: _____

3) Name: _____
Address: _____

Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship to Decedent: _____

- 4) Name: _____
Address: _____
Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship to Decedent: _____
- 5) Name: _____
Address: _____
Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship to Decedent: _____
- 6) Name: _____
Address: _____
Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship to Decedent: _____
- 7) Name: _____
Address: _____
Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship to Decedent: _____
- 8) Name: _____
Address: _____
Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship to Decedent: _____
- 9) Name: _____
Address: _____
Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship to Decedent: _____

10) Name: _____
Address: _____
Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship to Decedent: _____

Heirs who are **not** named in the Will or Trust (e.g. children, issue of a deceased child, parents, siblings, issue of deceased siblings, etc.):

1) Name: _____
Address: _____
Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship to Decedent: _____

2) Name: _____
Address: _____
Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship to Decedent: _____

3) Name: _____
Address: _____
Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship to Decedent: _____

4) Name: _____
Address: _____
Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship to Decedent: _____

5) Name: _____
Address: _____
Phone: _____

Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship
to Decedent: _____

6) Name: _____
Address: _____

Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship
to Decedent: _____

7) Name: _____
Address: _____

Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship
to Decedent: _____

8) Name: _____
Address: _____

Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship
to Decedent: _____

9) Name: _____
Address: _____

Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship
to Decedent: _____

10) Name: _____
Address: _____

Phone: _____
Age or DOB: _____ Living?: Yes No (DOD: _____)
Relationship
to Decedent: _____

BASIC OUTLINE OF INITIAL DUTIES OF TRUSTEE

This outline should only be used by a successor trustee after the settlor has passed away, and the settlor's trust (or a subtrust) has become irrevocable.

This outline is intended as only a general guide to a trustee's duties. It is not a complete guide.

FIDUCIARY AND FIDUCIARY DUTY. A Trustee of a Trust is a "fiduciary."

The following are definitions concerning a "fiduciary" from Black's Law Dictionary:

Fiduciary. The term is derived from the Roman law, and means (as a noun) a person holding the character of a trustee, or a character analogous to that of a trustee, in respect to the trust and confidence involved in it and the scrupulous good faith and candor which it requires. A person having the duty, created by his undertaking, to act primarily for another's benefit in matters connected with such undertaking. As an adjective it means of the nature of a trust; having the characteristics of a trust; analogous to a trust; relating to or founded upon a trust or confidence. A person or institution who manages money or property for another and who must exercise a standard of care in such management activity imposed by law or contract; e.g. executor of estate; receiver in bankruptcy; trustee. A trustee, for example, possesses a fiduciary responsibility to the beneficiaries of the trust to follow the terms of the trust and the requirements of applicable state law. A breach of fiduciary responsibility would make the trustee liable to the beneficiaries for any damage caused by such breach.

The status of being a fiduciary gives rise to certain legal incidents and obligations, including the prohibition against investing the money or property in investments which are speculative or otherwise imprudent.

Fiduciary Capacity. One is said to act in a "fiduciary capacity" or to receive money or contract a debt in such capacity when the business which he transacts, or the money or property which he handles, is not his own or for his own benefit, but for the benefit of another person, as to whom he stands in a relation implying and necessitating great confidence and trust on the one part and a high degree of good faith on the other part. The term is not restricted to technical or express trusts, but includes also such offices or relations as those of an attorney at law, a guardian, executor, or broker, a director of a corporation, and a public officer.

The following is an explanation of "fiduciary" from Wikipedia:

"A fiduciary is a person who holds a legal or ethical relationship of trust with one or more other parties (person or group of persons). Typically, a fiduciary prudently takes care of money or other asset for

another person. ... In a fiduciary relationship, one person, in a position of vulnerability, justifiably vests confidence, good faith, reliance, and trust in another whose aid, advice or protection is sought in some matter. In such a relation good conscience requires the fiduciary to act at all times for the sole benefit and interest of the one who trusts.”

You should Google the terms “fiduciary” and “fiduciary duty” to fully research and understand what it means to be a fiduciary and to owe a fiduciary duty to others, because as Trustee, you will be a fiduciary and you will owe a fiduciary duty to the beneficiaries and heirs.

SPECIAL LIABILITY RULES FOR CO-TRUSTEES AND SUCCESSOR TRUSTEES:

Probate Code Sections 16402 and 16403 state as follows:

16402. (a) Except as provided in subdivision (b), a **trustee** is not liable to the beneficiary for a breach of trust committed by a **cotrustee**.

(b) A trustee is liable to the beneficiary for a breach committed by a cotrustee under any of the following circumstances:

- (1) Where the trustee participates in a breach of trust committed by the cotrustee.
- (2) Where the trustee improperly delegates the administration of the trust to the cotrustee.
- (3) Where the trustee approves, knowingly acquiesces in, or conceals a breach of trust committed by the cotrustee.
- (4) Where the trustee negligently enables the cotrustee to commit a breach of trust.
- (5) Where the trustee neglects to take reasonable steps to compel the cotrustee to redress a breach of trust in a case where the trustee knows or has information from which the trustee reasonably should have known of the breach.

(c) The liability of a trustee for acts or omissions of a cotrustee that occurred before July 1, 1987, is governed by prior law and not by this section.

16403. (a) Except as provided in subdivision (b), a **successor trustee** is not liable to the beneficiary for a breach of trust committed by a predecessor trustee.

(b) A successor trustee is liable to the beneficiary for breach of trust involving acts or omissions of a predecessor trustee in any of the following circumstances:

- (1) Where the successor trustee knows or has information from which the successor trustee reasonably should have known of a situation constituting a breach of trust committed by the predecessor trustee and the successor trustee improperly permits it to continue.
- (2) Where the successor trustee neglects to take reasonable steps to compel the predecessor

trustee to deliver the trust property to the successor trustee.

(3) Where the successor trustee neglects to take reasonable steps to redress a breach of trust committed by the predecessor trustee in a case where the successor trustee knows or has information from which the successor trustee reasonably should have known of the predecessor trustee's breach.

(c) The liability of a trustee for acts or omissions of a predecessor trustee that occurred before July 1, 1987, is governed by prior law and not by this section.

The following is a very basic outline of the process of administering a Trust:

1. Identify assets of the Trust and the Decedent's Estate (i.e. things not owned by the Trust) and get them under the Trustee's control.
2. Identify creditors of the estate, give notice to the creditors, and resolve creditors claims (approve them or deny them; if there are insufficient funds, do NOT pay the creditors without consulting me first).
3. Report and Account to the Beneficiaries for all of the following:
 - a) All of the assets that the Decedent owned as of the Decedent's date-of-death.
 - b) All of the assets in the Trust as of the end of the Accounting Period (i.e. just before sending the Accounting to the Beneficiaries).
 - c) Every single transaction that involved estate assets between the Decedent's date-of-death and the end of the Accounting Period.
 - i) This means that you need to keep detailed, *legible* records concerning each and every transaction- Payee, description, date, amount.
 - ii) For all Trust assets that you take possession of, you must be able to state in detail what was done with the asset. This includes all transactions involving cash assets or accounts with financial institutions.
4. After creditors' claims have been resolved AND the Trust is otherwise in a condition to be distributed, develop a distribution plan, and then distribute the assets, keeping a prudent reserve for final expenses.

As Trustee, **you must NOT do any of the following without consulting me first and/or getting a Court Order first:**

- 1. DO NOT USE ESTATE FUNDS FOR YOUR OWN PERSONAL USE. IT IS NOT YOUR MONEY!** (It does not

matter if you are also a beneficiary.)

2. DO NOT: Carry on the decedent's business.
3. DO NOT: Perform the decedent's contracts.
4. DO NOT: Make any contracts binding on the Trust.
5. DO NOT: Borrow money; sign notes; execute a mortgage, deed, or other lien agreement on Trust property. *(i.e. do not sell any real property... there are requirements and procedures that must be met and performed first)*
6. DO NOT: Give away, sell, or lease any Trust property or buy any property for the estate.
7. DO NOT: Distribute Trust property to any beneficiary, heir, legatee, or devisee without discussing it with me first.
8. DO NOT: Deposit Trust funds in your personal account.
9. DO NOT: Act without authority of your cotrustee (if applicable).
10. DO NOT: Pay or compromise any debts or claims (i.e. creditors) against the estate. Claims arising before the date-of-death and funeral expenses require presentation of a verified claim to you; expenses of Trust administration arising after the date-of-death do not. Neither claims nor expenses of Trust administration should be paid, however, if there is any question about the Trust's ability to pay all of them.
11. DO NOT: Sell estate stocks or bonds, exercise subscription rights, or buy stocks or bonds for the Trust. State of California bonds can be bought only after obtaining a court order. United States obligations maturing in 1 year or less after the date of purchase can be purchased without a court order. **Keep in mind:** It may be advisable to liquidate (i.e. sell) stocks and bonds unless you have a good reason to keep the stocks; this will be your decision to make, and you may wish to obtain advice from an investment professional, such as a stock broker, to advise you in this respect.

If the decedent resided in another state upon death, that state's laws must be followed. The following is based on California law only.

The following should be started as soon as reasonably possible after the settlor's death. Try to start all of the following within 30-45 days of the settlor's death (or sooner if required by law).

- 1) **Fiduciary Duty:** The trustee has a fiduciary duty to the beneficiaries of the trust. This means that the interests of the beneficiaries are superior to all other interests. The trustee must act in good faith and in the best interests of the beneficiaries (as specified by the trust document) at all times. Legally, this is the highest duty one person has to another.
- 2) **Original Will:** File it with the Superior Court in the county that the deceased settlor resided in at the time of death within 30 days of learning of the settlor's death. Send a copy to the executor.

- 3) **Obtain a Taxpayer Identification Number (TIN, a.k.a. EIN):** From the IRS. Once the trust becomes irrevocable, it needs a TIN for tax purposes (even if no estate taxes will be owed).
- 4) **Contact a professional tax preparer to assist with any income and estate tax issues.** The deceased settlor may owe income taxes. There will be two taxable entities: 1) the deceased settlor (for income during life), and 2) the trust estate (estate taxes, and income taxes for income generated after death but before distribution of assets).
- 5) **Debts:** Look through the decedent's paperwork and check their mail for bills and other documents evidencing debts owed by the decedent.
- 6) **Assets:** Inventory all of the decedent's assets (personal items like home furnishings do not need to be individually inventoried, unless there are high value items). For accounts with financial institutions, notify them of the settlor's death and request paperwork to change ownership to the new trustee. Do not distribute any of the assets of the trust until all known creditors have been given proper notice and have either been paid or have failed to make a timely claim.
- 7) **Notify all known creditors** of the settlor's death.
- 8) **Insurance:** Maintain insurance on real property, automobiles, and anything else that needs to be insured. The trustee has a duty to protect the beneficiaries' interests in the trust property.
- 9) **Notify all beneficiaries of the trust that the settlor has passed away.** Give them a copy of the trust and will.
- 10) **Protect the interests of the beneficiaries in the trust property!**

TO GET STARTED- WHAT I WILL NEED FROM YOU:

- 1) Confirmation of all assets in the Trust and the Decedent's Estate (i.e. non-trust assets).
- 2) Confirmation of a debts owed by the Trust and the Decedent. Debts include funeral expenses, last illness expenses, etc., including the name, address and other contact information for each creditor.
- 3) All of the Trust's and the Decedent's (non-Trust) bank statements from the last statement before the date-of-death, and the first statement following the date-of-death; if you have more after-death statements, provide those too.
- 4) All bank statements for accounts that you open as Trustee, from the first statement to the last statement (at the point in time that I begin working on the Accounting for the beneficiaries).

REPORTS AND ACCOUNTS

When the Trust Administration has reached a point where the assets are ready for distribution, the Final Report and Account will need to be prepared and approved by the beneficiaries. The following outlines what I will need from you in order to prepare the Final Report and Account.

NOTE: Sometimes a interim Report and Account will be required if the Trust Administration takes more than a year to complete, or if over a year has passed since the date-of-death. If this is necessary, the [First, Second, etc.] Report and Account will require the same information, and the Final Report and Account will be the last Report and Account.

Each Report and Account will describe all of the actions that you have taken as Trustee, and the Account will itemize all transactions that you have engaged in, for the period covered by the Report and Account.

The Accounting will include itemized details which will be summarized as follows:

- Charges- What you are charged with responsibility for.
 - Assets on hand as of the date-of-death.
 - Additional assets (if any) that you received after the date-of-death.
 - You will need to be able to provide itemized lists of every deposit to the accounts that you set up.
 - If you combine multiple deposits into a single deposit with the bank, you will need itemize each of those multiple deposits: Including date, source, description, dollar amount.
 - Gains (if any) on the sale of Trust assets.
- Credits- Credited against what you are charged for responsibility for.
 - Disbursements (money that “left” the Trust) for administrative and other expenses.
 - Losses (if any) on the sale of Trust assets.
 - Distributions (if any).
 - Remaining assets on hand.
 - Cash.
 - Tangible personal property (if any).

- Other.

Credits must equal Charges.

When I send out a Final Report and Account, I include a proposed distribution Schedule that outlines what the beneficiaries can each expect to receive.

The beneficiaries will all need to approve the Accounting before any distributions of Trust assets are made to them.

Unless you choose to prepare the Report and Account, I will prepare the Report and Account. You will then need to look it over to make sure that you understand what is being sent to the beneficiaries, and to make sure that the information set forth in it is accurate.

For each Report and Account, I will need the following from you:

- Copies of all bank statements from the last statement before the date-of-death to the most recent statement, for each bank account.
 - For accounts that you opened after the date-of-death, I will need copies of the first statement through the most recent statement, for each bank account.
- Copy of the Final Closing Statement concerning the sale of the real property.
- The check register (or other form of list of transactions).
- If you reimbursed yourself for your out of pocket payment(s) of expenses, I will need an itemized list of what you reimbursed yourself for, for each payment, as follows:
 - Date
 - Payee
 - Description
 - Amount

Estimated timeline for a Trust Administration (Trust Admin.):

1. Start date: Send out Notification to Beneficiaries, with copy of Trust.
 - The Date of Death (DOD) may also be treated as the start date for all Trust Administration activities.
2. 120 days after start date: If no contest to Trust, prepare Report and Account either 1 year after DOD or sooner (when ready for Final Report and Account; accountings are prepared annually, but can be more often).
 - If Trust Admin. is not ready for Final Report and Account, do interim Report and Account.
 - If Trust Admin. is ready for Final Report and Account.
 - No distribution of Trust Assets to any beneficiary or heir until ALL beneficiaries and heirs have approved the Final Report and Account.
 - The Trust Administration may not be ready for a Final Report and Account for a variety of reasons, which may include the following:
 1. Litigation. If a beneficiary or heir contests the Trust or challenges the Trustee or another beneficiary for some reason. The delay due to litigation could be years.
 2. Waiting for the sale of real property, or other property.
 3. Issues involving clearing up title to real property, or other property. (For example, real property that was never formally added to a Trust.)
 4. Probate of non-trust assets (property that was never added to the Trust during the Decedent's lifetime).
 5. Delay in getting ALL necessary documentation to me to prepare the Report and Account; delay in reviewing and finalizing the Report and Account; and, fitting the preparation of the Report and Account into my workload.

In general, a Trust Administration can be completed within about 6 to 8 months of the mailing of the Notification to Beneficiaries. Completion, in this context, refers to sending out the Final Report and Account to the Beneficiaries. Waiting for the Beneficiaries to approve the Report and Account will take additional time; and no distributions should be made until all of the Beneficiaries have approved the Report and Account.

RECORD-KEEPING

You MUST keep a record of every single transaction involving an asset of the Trust.



You **MUST** also do all of the following (again, this is a brief outline, not a complete list):

1) Keep a detailed list of every transaction (**this means *EVERY* transaction**) involving Trust assets, including cash, bank accounts, items of tangible property, etc.

a) Keep all receipts.

b) Be able to describe what each transaction was for, who the payee was, the amount involved, the date of the transaction, check number (if applicable), and the account that was used for the transaction (e.g. the checking account number).

c) You must be able to provide this list on a moment's notice. It must always be kept up to date. **This means that you MUST keep a written record of every transaction... a written record that you write when each transaction occurs (this can be handwritten, or entered on a computer spreadsheet, or a bookkeeping program).**

d) **For deposits:** Keep a record of EACH source of EACH deposit, including date, description, and amount.

2) Keep ALL statements from EACH financial institution, and deliver the originals of them to me when I request them. These will be used for preparing the accounting to the beneficiaries.

a) **ALWAYS have paper statements sent to you.**

- KEEP THEM WHERE YOU CAN GET TO THEM on a moment's notice.

b) For accounts that existed as of the date-of-death, keep all statements from the date-of-death to the date that the account is closed.

(c) For accounts that you open after the date-of-death, keep all of the statements from the very first one to the date the account is finally closed.

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INITIAL ACTIVITIES FOR EACH ASSET

1. **Real Property:** Sign and record an Affidavit re Death of Trustee (ADT) for each parcel of real property (I will prepare the ADT for each property that is in the Trust).

- If there are any real properties that are NOT held in the Trust, discuss this with me.

2. **Accounts with Financial Institutions:** Close all accounts that existed as of the date-of-death.

- Then, open a new account, or accounts, in your name as Trustee, using the EIN, and deposit or transfer the assets from the date-of-death account(s) to the new account(s).

- If there are more than \$250,000.00 in cash assets, you will need to open multiple new accounts at multiple banks. You do NOT want more than \$250,000.00 on deposit in any one bank.

- For each financial institution that existed as of the date-of-death: Provide me with copies of account statements that covered the date-of-death.

- Keep all other bank statements from each financial institution. I will need them to prepare the final accounting. Keep the statements until I ask you to send them.

3. **Motor Vehicles:** Get all “pink slips” or other original registrations. If necessary, order duplicates from the DMV.

4. **Home Furnishings, Etc..** Secure all high value items (e.g. jewelry, cash, coin collections, etc.), firearms, and the Decedent's personal papers (e.g. Will, Trust, stock certificates, contracts, birth-death-marriage records, etc.).

- Depending on the terms of the Trust, arrange for an estate sale, or arrange for distribution of items that are specific gifts. Call me to discuss this first.

5. **Other.** For all other types of assets, call me to discuss them.

**ASSETS
- INVENTORY AND FINANCES -**

EXAMPLES:

Income- Salary or wages (gross- before tax), Commissions or bonuses, Public assistance not listed elsewhere, Spousal/Partner Support, Pension/retirement other than SSI, SSI, SDI, Private Disability Insurance, Unemployment compensation, Worker's Compensation, Other (Military BAQ, royalties, etc.: Specify.), Dividends/Interest, Rental Property Income

Other Income

Cash in decedent's possession on date-of-death

Checks or other credits (e.g. Income tax refund) payable to decedent but uncashed as of date-of-death

Outstanding Personal Checks (payable to or from other persons)

Bank and Savings Accounts (Acct. nos. and date-of-death values)

Brokerage Accounts (Acct. nos. and date-of-death values)

Certificates of Deposit

Real Estate (State, address, APN/ATN, provide copies of deeds)

Tangible Personal Property (TPP): All non-cash, non-real-property physical things owned by the Decedent. If there are antiques or artwork that are expected to have significant value, break each of those items out as separate items. Otherwise, treat TPP as a single class of items. (I.e. you do NOT need to itemize every individual item that the Decedent, or Trust, owned.)

Stocks Not in Brokerage Accounts (Company name, symbol, number of shares, and location of share certificates)

Bonds (Acct. nos. and date-of-death values)

U.S. Savings Bonds (Type, amount, owners)

Insurance- Life Insurance on Decedent's Life (Company, policy number(s), amounts, whole/term/accidental, beneficiaries)

Employee Benefits

Social Security Benefits

Automobiles (Make, model, year, license no., VIN; owners)

Refunds or Rebates Due Decedent

Promissory notes, deeds of trust, etc.

Online accounts, including, but not limited to:

Email

Facebook

Bank or credit card access

Amazon

iTunes

LinkedIn

PayPal

Any account with auto-payment from a credit card or bank account.

You should get the passwords for these accounts and notify the provider of the decedent's death to prevent the account(s) from being used and to terminate auto-payments, if advisable.

Anything else you can think of. If in doubt, include it.

DOCUMENTATION

Please find and secure the originals of all of the following documents:

<i>Will(s) and all codicils (if any)</i>	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Trust(s) and all amendments (if any)	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Deeds	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Leases	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Contracts	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Partnership Agreements	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Annuities and life insurance policies on decedent's live	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Death or retirement benefits	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Liability insurance policies (fire, theft, etc.)	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Motor vehicle ownership certificates (pink slips)	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
Account books (e.g. check register), and statements from financial institutions	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
State and Federal income tax returns for the past 3-5 years	<input type="checkbox"/> None or <input type="checkbox"/> can't be found
All Federal gift tax returns (if any)	<input type="checkbox"/> None or <input type="checkbox"/> can't be found

If any of the foregoing documents exists, or is believed to exist, but it is not in your possession, state the name, address, and phone number of each person that you believe is in possession of a original or a copy of the document, or documents, or who may have knowledge of the whereabouts of an original or a copy of the document, or documents.

EXEMPLAR IRS FORM SS-4:

Form SS-4 (Rev. January 2010) Department of the Treasury Internal Revenue Service		Application for Employer Identification Number (For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.) ▶ See separate instructions for each line. ▶ Keep a copy for your records.		OMB No. 1545-0003 EIN		
Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested			Decedent's full name		
	2 Trade name of business (in line 1)		3 Executor, administrator, trustee, "care of" name			
	4a Mailing address (room, apt., suite no. and street, or P.O. box)			5a Street address (if different) (Do not enter a P.O. box.)		
	4b City, state, and ZIP code (if foreign, see instructions)			5b Your mailing address		
	6 County and Your name is located			Your SSN		
	7a Name of responsible party			7b SSN, ITIN, or EIN		
	8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			8b If 8a is "Yes," enter the number of LLC members		
	8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No					
	9a Type of entity (check only one box). Caution. If 8a is "Yes," see the instructions for the correct box to check.					
	<input checked="" type="checkbox"/> Estate (for probate) or Trust <input type="checkbox"/> Personal service corporation <input type="checkbox"/> Other (specify) ▶			<input type="checkbox"/> Estate (SSN of decedent) <input type="checkbox"/> Plan administrator (TIN) <input type="checkbox"/> Trust (TIN of grantor) <input type="checkbox"/> National Guard <input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> REMIC <input type="checkbox"/> State/local government <input type="checkbox"/> Federal government/military <input type="checkbox"/> Indian tribal governments/enterprises Group Exemption Number (GEN) if any ▶		
9b If a corporation, name the state or foreign country (if applicable) where incorporated		State n/a	Foreign country n/a			
10 Reason for applying (check only one box)						
<input type="checkbox"/> Started new business (specify type) ▶ <input type="checkbox"/> Hired employees (Check the box and see line 13.) <input type="checkbox"/> Compliance with IRS withholding regulations <input checked="" type="checkbox"/> Other (specify) ▶ Death of:			<input type="checkbox"/> Banking purpose (specify purpose) ▶ <input type="checkbox"/> Changed type of organization <input type="checkbox"/> Purchased going business <input type="checkbox"/> Created a trust (specify type) ▶ <input type="checkbox"/> Created a pension plan (specify type) ▶ On:			
11 Date business started or acquired (month, day, year). See instructions.			12 Closing month of accounting year December			
13 Highest number of employees expected in the next 12 months (enter 0 if none). If no employees expected, skip line 14.			Decedent's date of death liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability generally will be \$1,000 or less if you expect to pay \$4,000 or less in total wages.) If you do not check this box, you must file Form 941 for every quarter. <input type="checkbox"/>			
Agricultural 0 Household 0 Other 0						
15 First date wages or annuities were paid (month, day, year). Note. If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year) ▶ n/a						
16 Check one box that best describes the principal activity of your business.						
<input type="checkbox"/> Construction <input type="checkbox"/> Rental & leasing <input type="checkbox"/> Transportation & warehousing <input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance			<input type="checkbox"/> Health care & social assistance <input type="checkbox"/> Wholesale-agent/broker <input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale-other <input type="checkbox"/> Retail <input checked="" type="checkbox"/> Other (specify) Trust/Probate Administration			
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided. Trust/Probate Administration						
Your name followed by either "trustee" or "personal representative"						
Third Party Designee	Designee's name JESSICA CLIFFORD, PHILLIP H. DARLING			Designee's telephone number (include area code) (661) 822-7300		
	Address and ZIP code 112 EAST F STREET, SUITE E, TEHACHAPI, CA 93561			Designee's fax number (include area code) ()		
Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.				Applicant's telephone number (include area code) ()		
Name and title (type or print clearly) ▶				Applicant's fax number (include area code) ()		
Signature ▶			Date ▶			
For Print Your phone numbers			Cat. No. 16055N Form SS-4 (Rev. 1-2010)			