DECLARATION OF TRUST

The John Doe and Jane Doe Living Trust (the "Trust")

This DECLARATION OF TRUST (this "**Declaration**") is made and executed on the date below by and between the herein-named grantors and trustees. This trust created herein will be known as The John Doe and Jane Doe Living Trust (the "**Trust**").

WITNESSETH:

[This section varies based upon your marital and parental status.]

1. FAMILY

(a) At the time of executing the Trust, the grantors, John Doe, also known as Jack Doe, and Jane Doe, (the "Grantors") are married.

(b) The names of John Doe's children are listed below. Unless otherwise specifically indicated in this Trust, any provision for John Doe's children includes the below-named children as well as any child of John Doe hereafter born or adopted.

Ann Doe
Charles Doe

(c) The names of Jane Doe's children are listed below. Unless otherwise specifically indicated in this Trust, any provision for Jane Doe's children includes the below-named children as well as any child of Jane Doe hereafter born or adopted.

Ann Doe
Charles Doe

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2. TRUST PROPERTY

(a) Funding of Trust. The Grantors declare that they have set aside and caused the transfer of all of their right, title, and interest in and to the property described in Schedule A, Schedule B, and Schedule C (collectively, and together with any other property added to the Trust, the "**Trust Property**") to the trustees of the Trust, to be held, administered, and distributed in accordance with the terms of this Trust. At any time hereafter, the Grantors may transfer any other real or personal property to the Trust. The Trust may also receive property from any other source, including pursuant to either Grantor's last will and testament. The Trust Property will be held, administered, and distributed as set forth in this Trust and any subsequent amendments to it.

(b) Character of Property. While both Grantors are alive, property transferred into the Trust, including any income that it generates, will retain its original character (unless gifted from one Grantor to the other). The Grantors' joint property contributed to the Trust includes, but is not limited to, that property set forth in Schedule A. The separate property of John Doe contributed to the Trust includes, but is not limited to, that property set forth in Schedule B. The separate property of Jane Doe contributed to the Trust includes, but is not limited to, that property set forth in Schedule C. Each schedule may be amended and revised from time to time to reflect the contribution of additional property or the reallocation or redistribution of property. If this Trust is revoked, the trustee shall distribute the Trust Property to the Grantors based on the ownership rights they had before that property was transferred into the Trust.

3. AUTHORITY, POWER, and RIGHTS OF GRANTOR

(a) Amend and Revoke. Each Grantor has the authority, power, and right to revoke the Trust. While both Grantors are alive, the Grantors may jointly amend or modify any provision of this Trust. Subject to the execution by the surviving Grantor of a disclaimer as set forth in section 9 below, if one Grantor is deceased, the surviving Grantor alone may amend or modify any provision of this Trust, including the Survivor's Trust created herein. Any amendment, revocation, notice, or other document and instrument affecting or furthering the purposes of this Trust must be in a signed writing, delivered to the trustee. Upon the death of the Surviving Grantor, all trusts created under this Declaration are irrevocable.

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(b) Appointment of Trustee. The Grantors, or the survivor of them, may at any time appoint, substitute, or otherwise change the person designated to act as trustee or successor trustee hereunder. The Grantors are not required to give notice to or obtain the consent of any such trustee, successor trustee, or beneficiary before making such changes.

(c) Right to Income and Principal. During their lifetimes, the Grantors will be exclusively entitled to all net income and as much principal from the Trust Property listed on Schedule A as the trustee determines is necessary for the Grantors' health, education, maintenance, support, comfort, and welfare, and these amounts will be distributed at least annually. During such Grantor's lifetime, John Doe will be exclusively entitled to all net income and as much principal from the Trust Property listed on Schedule B as the trustee determines is necessary for such Grantor's health, education, maintenance, support, comfort, and welfare and these amounts will be distributed at least annually. During such Grantor's lifetime, Jane Doe will be exclusively entitled to all net income and as much principal from the Trust Property listed on Schedule C as the trustee determines is necessary for such Grantor's health, education, maintenance, support, comfort, and welfare and these amounts will be distributed at least annually. If a Grantor is incapacitated, as defined in section 4(d) below, the trustee shall pay to the other Grantor, or for the benefit of the incapacitated Grantor, as much of the net income and principal of the Trust Property contributed by the incapacitated Grantor as is necessary, in the trustee's sole discretion, for the incapacitated Grantor's health, education, maintenance, support, comfort, and welfare.

(d) Homestead. The Grantors reserve the right to reside in any residential real property conveyed or transferred to the Trust rent-free and without charge (except for mortgage payments, taxes, insurance, maintenance, and other related expenses) during each Grantor's lifetime, it being the intent of this provision to preserve the requisite beneficial interest and possessory right of each Grantor in and to such real property in accordance with the applicable provisions of state homestead or similar laws, and to ensure that the Grantors, or either of them, does not lose eligibility for a state homestead tax exemption for which either grantor otherwise qualifies.

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4. APPOINTMENT OF TRUSTEE

(a) John Doe and Jane Doe are the initial trustees of the Trust and each subtrust of the Trust (if any), with all of the rights, privileges, and responsibilities set forth herein. If an initial co-trustee resigns, or cannot continue to serve due to death, disability, or incapacity, the other initial trustee shall continue as sole trustee, with full authority to exercise all of the powers and rights accorded to a trustee under this Trust.

(b) If at any time both John Doe and Jane Doe decline to serve, or cannot serve due to death, disability, or incapacity, Ann Doe will be the successor trustee. If said nominee is unable or unwilling to serve for any reason, Helen Doe will be the successor trustee. The successor trustee will assume the active administration of the Trust in accordance with the provisions set forth herein. Any successor trustee will have all of the powers, duties, authority, and discretion herein and by law granted to the initial trustees. If there are two co-trustees serving, they shall act by unanimous agreement. If there are more than two co-trustees serving, they shall act in accordance with the decision made by the majority of the co-trustees.

(c) A successor trustee's authority and power may be subsequently terminated by any Grantor without the consent of, or prior notice to, that successor trustee, if any initial trustee has sufficiently recovered from any physical or mental impairment that prevented the initial trustee from being able to fully and competently administer the Trust.

(d) As used in this Trust, the singular term "trustee" includes its plural. In addition, the terms "disability" and "incapacity" refer to a person's physical or mental inability to properly manage his or her own financial affairs, as established by the written opinion of two licensed medical doctors, one of whom must be such person's primary care physician, if any. Any healthcare provider is authorized to disclose to the successor trustee any pertinent individually identifiable health information sufficient to determine whether the trustee is physically or mentally capable of managing his or her own financial affairs. This release authority applies to any information governed by the Health Insurance Portability and Accountability Act of 1996 ("**HIPAA**") and all other applicable state and federal law, and each successor trustee constitutes a trustee's "personal representative" as defined by HIPAA.

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5. POWERS AND DUTIES OF TRUSTEE

(a) General Powers and Duties. Each trustee of this Trust will have all powers necessary and appropriate to administer the Trust, including all powers granted under Arizona law, subject to the trustee's fiduciary duties to the Grantor and beneficiaries and any restrictions or limits set forth under Arizona law. The trustee may exercise all powers without the approval or supervision of any court, the Grantor, or any beneficiary.

(b) Specific Powers. In furtherance of subsection (a) above, the powers of the trustee include, but are not limited to, the powers to:

1) Collect, hold, maintain, manage, and administer the Trust Property as if the trustee were the absolute owner of it;

2) Sell, trade, deal, encumber, mortgage, pledge, option, lease, lend, or improve the Trust Property;

3) Invest, reinvest, and make purchases with the income and principal of the Trust in every kind of property, asset, and investment;

4) Borrow money from the Trust for trust purposes;

5) Employ and pay reasonable fees to attorneys, accountants, financial advisors, and any other professionals deemed necessary or advisable for the proper administration of the Trust;

6) Enter into contracts and otherwise execute any instruments on behalf of the Trust;

7) Establish bank, brokerage, and other financial and nonfinancial accounts for and on behalf of the Trust, and execute any and all documents on the Trust's behalf in relation thereto, including any resolutions, certifications, or certificates required for such accounts;

8) Distribute or divide the Trust Property in accordance with this Trust (subject to any restrictions or limits set forth under Arizona law), and execute any documents necessary to administer any trust or subtrust created by this Declaration;

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9) Receive additional property into the Trust;

10) Continue, operate, expand, manage, and sell any business of a Grantor that is part of the Trust;

11) Commence, defend, arbitrate, and settle legal claims or actions concerning the Trust or the Trust Property;

12) Exercise voting rights, give proxies, and enter into voting agreements with respect to stock and other business ownership interests held by the Trust;

13) Prepare tax returns and take any necessary or desirable actions with governmental agencies;

14) Purchase and modify insurance;

15) Pay or disburse such sums from the assets of the Trust as may be required, necessary, or desirable to maintain the comfort and welfare of the Grantor if the Grantor is unable to actively and competently exercise judgment over financial matters by reason of a medical illness or mental impairment; and

16) On the death of the Grantor, pay any just debts and expenses of the Grantor.

(c) Compensation. The trustee may receive reasonable compensation for services under this Declaration.

(d) Resignation. Any trustee may resign by providing 30 days' written notice to the beneficiaries.

6. DEATH OF A GRANTOR

(a) Definitions. For purposes of this Trust, the following definitions apply:

"Property of John Doe" includes, but is not limited to: (i) the Trust Property owned by John Doe at the time it was contributed to the Trust;

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(ii) all property transferred by Jane Doe to John Doe, either by gift or through the provisions of this Trust; and (iii) all accumulated income on the foregoing property. The Property of John Doe includes, but is not limited to, the Trust Property listed on Schedule B and John Doe's share of the Trust Property listed on Schedule A.

"Property of Jane Doe" includes, but is not limited to: (i) the Trust Property owned by Jane Doe at the time it was contributed to the Trust; (ii) all property transferred by John Doe to Jane Doe, either by gift or through the provisions of this Trust; and (iii) all accumulated income on the foregoing property. The Property of Jane Doe includes, but is not limited to, the Trust Property listed on Schedule C and Jane Doe's share of the Trust Property listed on Schedule A.

"Deceased Grantor" refers to the first Grantor to die.

"Surviving Grantor" refers to the remaining Grantor after one is deceased.

"Property of the Deceased Grantor" means either "Property of John Doe" or "Property of Jane Doe," depending on which Grantor dies first.

(b) Payment of Debts. Upon the death of Deceased Grantor, the trustee shall pay from the Property of the Deceased Grantor all of the Deceased Grantor's just debts, funeral expenses, estate administration expenses, and estate taxes, if any.

(c) Distribution of Trust Property on Deceased Grantor's Death. Subject to the execution by the Surviving Grantor of a disclaimer as set forth in section 9 below, on the death of the Deceased Grantor, the trustee shall distribute the Property of the Deceased Grantor in accordance with the terms of section 7 below. The Surviving Grantor's Trust Property will remain in trust. The trust holding the Surviving Grantor's property will be called the Survivor's Trust, and will continue to be held, administered, and distributed in accordance with the terms of this Trust. Subject to the execution of a disclaimer by the Surviving Grantor as set forth in section 9 below, any property of the Deceased Grantor left to the Surviving Grantor will remain in trust and be added to the Survivor's Trust.

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(d) Death of the Surviving Grantor. On the death of the Surviving Grantor, the trustee shall pay from the Property of the Surviving Grantor all of the Surviving Grantor's just debts, funeral expenses, estate administration expenses, and estate taxes, if any. The rest and remainder of the Trust Property will be distributed as set forth in section 7 below.

(e) Simultaneous Death of Grantors. If both Grantors die in or as a result of a common accident or disaster, or under such circumstances that the order of their deaths cannot be established by proof, for purposes of this Trust the provisions of the applicable Uniform Simultaneous Death Act, as amended, or any substantially similar successor act effective on the date of the Grantors' deaths, will apply.

7. BENEFICIARIES

(a) Beneficiaries of John Doe. On the death of John Doe, the trustee shall pay from the Property of John Doe all of John Doe's just debts, funeral expenses, trust and estate administration expenses, and estate taxe, if any. If Jan Doe is then living subject to the execution by Jane Doe of a disclaimer as set forth in section 9 below, the trustee shall hold, administer, and distribute the remaining Property of John Doe, in trust for the benefit of Jane Doe, The combined property will be identified as the survivor's Trust, as referenced above. During the lifetime of Jane Doe, the trustee shall distribute the net income of the Survivor's Trust in convenient installments, at least annually. The trustee shall distribute so much of the remaining principal balance of the Survivor's Trust as is necessary for Jane Doe's health, education, maintenance, support, comfort, and welfare. On the death of Jane Doe, the remaining balance of the Survivor's Trust will be distributed in accordance with section 7(c) below. If Jane Doe is not living on John Doe's death, then the remaining Property of John Doe will be distributed in accordance with section 7(c) below.

(b) Beneficiaries of Jane Doe. On the death of Jane Doe, the trustee shall pay from the Property of Jane Doe all of Jane Doe's just debts, funeral expenses, estate administration expenses, and estate taxes, if any. If John Doe is then living, subject to the execution by John Doe of a disclaimer as set forth in section 9 below, the trustee shall hold, administer, and distribute the remaining Property of Jane Doe, in trust for the benefit of John Doe. The combined property will be identified as the survivor's Trust, as referenced above. During the lifetime of John Doe, the trustee shall distribute the net income of the Survivor's Trust in convenient installments, at least annually. The trustee shall distribute so much of the remaining principal balance of the survivor's Trust as is necessary for John

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Doe's health, education, maintenance, support, comfort, and welfare. On the death of John Doe, the remaining balance of the Survivor's trust will be distributed in accordance with section 7(c) below. If John Doe is not living on Jane Doe's death, then the remaining Property of Jane Doe shall be distributed in accordance with section 7(c) below.

(c) Alternate Beneficiaries. Subject to the creation of any children's subtrusts, on the death of the survivor of John Doe and Jane Doe the trustee shall distribute all of the remaining Trust Property to the beneficiaries named below, after the payment of any just debts, funeral expenses, estate administration expenses, and estate taxes:

[This section only appears if you elect to leave gifts "All to your spouse" and leave specific bequests:]

(a) Specific Bequests.

- Helen Doe will be given the painting of a dog on a red blanket. If such beneficiary does not survive the Surviving Grantor, this specific bequest will be given to James Smith.. If said alternate beneficiary does not survive the Surviving Grantor, this specific bequest will lapse, be added to the residue of the Trust, and distributed to the remainder beneficiaries as set forth below.

(d) Residual Assets. After all specific bequests have been made, any residual Trust Property will be distributed to the following beneficiaries in the percentages set forth below:

- Name: Ann Doe
  Percentage: 50%

  If such beneficiary does not survive the Grantor, that share of the Trust Property that would have been given to such beneficiary will be distributed to Charles Doe.

- Name: Charles Doe
  Percentage: 50%

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If such beneficiary does not survive the Grantor, that share of the Trust Property that would have been given to such beneficiary will be distributed to Ann Doe.

[This section only appear if you elect to leave gift "Among many people":]

(e) Specific Bequests.

1) Subject to the creation of any subtrusts, on the death of John Doe, the trustee shall distribute the following specific bequests from the Property of John Doe:

- Ann Doe will be given the artwork. If such beneficiary is not then living, this specific bequest will be given to Charles Doe. If said alternate beneficiary is not then living, this specific bequest will lapse, be added to the residue of the Trust, and distributed to the remainder beneficiaries as set forth below.

2) Subject to the creation of any subtrusts, on the death of Jane Doe, the trustee shall distribute the following specific bequests from the Property of Jane Doe:

- Charles Doe will be given the jewelry. If said beneficiary is not then living, this specific bequest will lapse, be added to the residue of the Trust, and distributed to the remainder beneficiaries as set forth below.

8. BENEFICIARIES

(a) Beneficiaries of John Doe. Subject to the creation of any children's subtrusts, on the death of John Doe, the Trustee Shall Distribute the Property of John Doe to the beneficiaries named below, after the payment of any just debts, funeral expenses, trust and estate administration expenses, and estate taxes:

[This section only appears of you elect to leave gifts "Among many people" and leave specific bequests:]

(b) Specific Bequests.

- Helen Doe will be given the painting of a dog on a red blanket. If such beneficiary does not survive the

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Surviving Grantor, this specific bequest will be given to James Smith. If said alternate beneficiary does not survive the Surviving Grantor, this specific bequest will lapse, be added to the residue of the Trust, and distributed to the remainder beneficiaries as set forth below.

(b) Residual Assets. All residual Property of John Doe will be distributed to the following beneficiaries in the percentages set forth below:

- Name: Ann Doe
  Relation: Daughter
  Percentage: 50%

  If such beneficiary does not survive the Grantor, that share of the Trust Property that would have been given to such beneficiary will be distributed to Charles Doe.

- Name: Charles Doe
  Relation: Son
  Percentage: 50%

  If such beneficiary does not survive the Grantor, that share of the Trust Property that would have been given to such beneficiary will be distributed to Ann Doe.

(c) Beneficiaries of Jane Doe. Subject to the creation of any children's subtrusts, on the death of Jane Doe, the trustee shall distribute the Property of Jane Doe to the beneficiaries named below, after the payment of any just debts, funeral expenses, trust and estate administration expenses, and estate taxes:

(c) Specific Bequests.

- Helen Doe will be given the painting of a dog on a red blanket. If such beneficiary does not survive the Surviving Grantor, this specific bequest will be given to James Smith. If said alternate beneficiary does not survive the Surviving Grantor, this specific bequest will lapse, be added to the residue of the Trust, and distributed to the remainder beneficiaries as set forth below.

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(d) Residual Assets. All residual Property of John Doe will be distributed to the following beneficiaries in the percentages set forth below:

- Name: Ann Doe
  Relation: Daughter
  Percentage: 50%

  If such beneficiary does not survive the Grantor, that share of the Trust Property that would have been given to such beneficiary will be distributed to Charles Doe.

- Name: Charles Doe
  Relation: Son
  Percentage: 50%

  If such beneficiary does not survive the Grantor, that share of the Trust Property that would have been given to such beneficiary will be distributed to Ann Doe.

9. DISTRIBUTION IF NO LIVING BENEFICIARIES

If at any time before full distribution of the Trust Property all of the beneficiaries are deceased and this instrument directs no other disposition of the Trust Property, the remaining portion of the Grantors' joint Trust Property will then be distributed 50% to John Doe's heirs and 50% to Jane Doe's heirs, determined according to the laws of intestate succession. Any remaining separate Property of John Doe will be distributed to John Doe's heirs, determined according to the laws of intestate succession. Any remaining separate Property of Jane Doe will be distributed to Jane Doe's heirs, determined according to the laws of intestate succession.

10. DISCLAIMER PROVISIONS

(a) The Surviving Grantor has the right to disclaim all or a portion of any property or other interests left to him or her by the Deceased Grantor under this Trust, provided that he or she does so within the qualifying time limit for the disclaimer pursuant to Section 2518 of the Internal Revenue Code of 1986, as amended from time to time (the "**Code**"), or a corresponding provision in any successor statute. If the Surviving Grantor makes any such disclaimer, all

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disclaimed property or interests will be distributed in trust to the then acting trustee, as trustee of the bypass trust (the "**Bypass Trust**").

(b) If a Bypass Trust is created by a disclaimer, it is irrevocable as of the death of the Deceased Grantor. Further, the Property of the Deceased Grantor given to the Surviving Grantor that is not disclaimed by the Surviving Grantor will be held in the Survivor's Trust, the terms of which are set forth in sections 6(b) and 7 above (the "**Survivor's Trust**.). The Survivor's Trust will remain revocable and amendable by the Surviving Grantor.

(c) During the Surviving Grantor's lifetime, the trustee shall distribute net income and principal of the Bypass Trust in accordance with the following provisions:

(1) The trustee shall pay to the Surviving Grantor or apply for his or her benefit all of the net income of the Bypass Trust, with such payments to be made at regular intervals as determined in the trustee's sole discretion, except that the trustee shall make payments at least annually.

(2) The trustee may also pay to or apply for the benefit of the Surviving Grantor from time to time so much of the principal as the trustee determines is necessary for the Surviving Grantor's health, education, support and maintenance.

(3) In making any such discretionary distributions, the trustee shall take into consideration all relevant circumstances, including but not limited to the Surviving Grantor's accustomed standard of living and other assets and sources of income or support available to the Surviving Grantor and known to the trustee.

(d) On the death of the Surviving Grantor, the remaining Bypass Trust assets will be distributed in accordance with the provisions of this Trust, as if the Deceased Grantor had died on the date of the Surviving Grantor's death and the Surviving Grantor had not survived the Deceased Grantor

[This section only appears if you elect to hold a beneficiary's share of your property in trust.]

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11. CHILDREN'S SUBTRUSTS

(a) Creation of Subtrusts. The Grantors direct that each beneficiary designated below will receive his or her share of the Trust Property under those conditions made specifically applicable to such beneficiary and in accordance with the provisions set forth in this section:

1) The Trust Property distributed to Ann Doe will be retained in trust and held in a separate subtrust of the Trust until: Ann Doe is 21 years old.

2) The Trust Property distributed to Charles Doe will be retained in trust and held in a separate subtrust of the Trust until: Charles Doe is 21 years old.

(b) Authority of Trustee to Continue Trust. The trustee shall hold in a subtrust of the Trust those assets that are to be distributed to the beneficiaries named in subparagraph (a) above. Each subtrust may be identified by adding the name of the beneficiary to the Trust.

(c) Distribution Provisions. The trustee shall distribute, in convenient installments to or for the benefit of a beneficiary, so much of the net income and principal of the beneficiary's trust share as the trustee deems necessary, in the trustee's discretion, for the health, education, maintenance, and support of said beneficiary. Education includes, but is not limited to, college, graduate school, vocational studies, and reasonably related living and travel expenses.

1) In exercising any power concerning discretionary payments of income or principal to or for the benefit of the beneficiary of any trust under this Declaration, the trustee shall consider other income or resources of the beneficiary known to the trustee and the trustee may rely on the written statement of the beneficiary about such other income or resources.

2) Any net income not distributed to the trust beneficiaries will be added to the principal of the applicable trust share and reinvested for future distribution.

3) When a trust beneficiary is entitled to distribution of the balance of his or her trust share in accordance with the trust provisions set forth above, the trustee shall distribute to such

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trust beneficiary the remaining principal and accumulated net income of his or her trust share, less the beneficiary's pro rata share of unpaid trust administration expenses.

4) If a trust beneficiary predeceases the complete distribution of his or her trust, such trust will be terminated forthwith and the remaining principal balance and any accumulated but undistributed net income will be distributed to the deceased beneficiary's surviving heirs at law.

5) If a trustee determines, in the trustee's discretion, that the principal of a trust share is of insufficient value to economically administer, the trustee may terminate the trust in accordance with applicable state law and distribute the accrued and undistributed net income and remaining principal balance of the trust share to the trust beneficiary, outright and free of trust.

[This section only appears if you include instructions regarding issues not covered in the document, or to provide clarification regarding specific issues of concern to you:]

12. SPECIAL DIRECTIVES CLAUSE

Notwithstanding any other provision of this Trust, the Grantors further direct that:

This space is reserved for any additional instructions that you choose to provide.

13. NONLIABILITY OF THIRD PARTIES

(a) The Trust is created with the express interest and understanding that any third parties, including, but not limited to, agents, employees, or vendors, who, on the written request of the Grantors or under the color of authority granted to the trustee in this Trust, perform any duties or render any services in furtherance of the purposes and intents of this Trust, absent any showing of fraud or bad faith, will be under no liability for the proper administration of any assets or properties being the subject of that third party's acts.

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(b) This limitation of liability gives specific protection to any third party who acts, performs, or renders any services pursuant to any notice, instrument, or document believed (and represented) to be genuine, and to have been signed and presented by the proper parties.

(c) It is further the express intent of the Grantors that the non liability of all third parties be given broad and prospective application. In particular, a depository, custodial agent, financial institution, or any other person or entity acting in a fiduciary capacity with regards to any Trust Property will suffer no liability and will incur no express or implied obligations, when acting in the capacity of a transferor, on proper request, of any assets or property either sought to be or constructively comprising the Trust Property.

14. MISCELLANEOUS

(a) Physical Segregation of Trust Shares Not Required. If more than one trust is created under this Declaration, the trustee is not required to physically segregate or divide the assets of the various trusts, except if physical segregation or division is required on the termination of any of the trusts. Notwithstanding the forgoing, (i) the trustee shall maintain separate books and records for each separate trust and (ii) the preceding portion of this subsection (a) will not apply to any trust created hereunder qualifying for a federal or state estate tax marital deduction, the assets of which will constitute a separate trust and will not be commingled with any other trust created hereunder.

(b) Distribution Authority. If the trustee is required by this Declaration to divide any Trust Property into parts or shares, for the purpose of distribution or otherwise, the trustee is authorized, in the trustee's sole discretion, to make that division and distribution in identical interests, in kind, or partly in kind or partly in money, pro rata or non pro rata. For this purpose, the trustee may sell such Trust Property not specifically devised as the trustee deems necessary.

(c) Liability for Estate Taxes. Any estate, inheritance, and succession taxes, including any interest and penalties thereon, imposed by the federal government or any state, district, or territory, attributable to Trust Property includible in the Grantors' estate, will be apportioned among the persons interested in the Grantors' trust estate in accordance with the Uniform Estate Tax Apportionment Act, as amended, as set forth in the Uniform Probate Code.

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(d) Spendthrift Provision. No interest in the principal or income of any trust created under this Declaration may be anticipated, assigned, encumbered, or subjected to a creditor's claims or legal process until it is actually received by the beneficiary. This spendthrift provision constitutes one of the material purposes of the trusts created hereunder.

(e) Payments to Minor Beneficiaries. The trustee may make distributions of a minor's trust share, up to the whole thereof, to the guardian of the minor's person or a custodian for the minor under state law, or may apply distributions directly for the minor's benefit.

(f) Qualified Subchapter S Trust Provision. It is the Grantors' intent that any trust created herein holding stock in a qualified subchapter S corporation, if any, for any beneficiary qualify as a qualified subchapter S trust ("**QSST**"). A QSST will have one current income beneficiary and the income of that trust will be distributed at least annually. If a trust is comprised of shares in a "small business corporation," as defined in Section 1361 of the Code or any successor thereto, the trustee may segregate said trust property into a separate trust and, as trustee, may modify the terms of said trust (if necessary) so that said trust will be a QSST as defined in the Code or any successor thereto. The trustee shall make any such modification by a written document signed by the trustee and delivered to the beneficiary of said trust or to the guardian of any minor beneficiary or conservator of any incompetent beneficiary. As long as an election under Section 1362 of the Code or any successor thereto is in effect, the terms of the so-called QSST will continue for so long as necessary. When the trust property is no longer comprised of small business corporation stock or a Section 1362 election has not been made, the special QSST will terminate and the trust property will be held in accordance with the terms of the original trust.

(g) Bond. Each trustee of a trust created under this Declaration may serve without bond.

(h) Governing Law. This Trust will be construed and enforced in accordance with the laws of the state of Arizona.

(i) Severability. If a court of competent jurisdiction at any time invalidates or finds unenforceable any provision of this Trust, such invalidation will not invalidate the whole of this Trust. All of the remaining provisions will be undisturbed as to their legal force and effect. If a court finds that an invalidated or unenforceable provision would become valid if it were limited, then such provision will be written, deemed, construed, and enforced as so limited.

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(j) Perpetuities Savings. Despite any other provision of this Trust to the contrary, the Trust will terminate no later than 21 years after the death of the last surviving beneficiary who is living at the time of the Grantor's death.

IN WITNESS WHEREOF, the Grantors have executed this declaration of trust on the date written below.

_____	_____
Signature of John Doe, as Grantor	Signature of Jane Doe, as Grantor
Date: _____	Date: _____
_____	_____
Signature of John Doe, as Trustee of The John Doe and Jane Doe Living Trust	Signature of Jane Doe, as Trustee of The John Doe and Jane Living Trust
Date: _____	Date: _____

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ACKNOWLEDGMENT

State of Ohio

County of _____

On this ____ day of _____, 20___, before me, _____, personally appeared John Doe and Jane Doe, who proved to me on the basis of satisfactory evidence to be the persons whose names are subscribed to the within instrument and acknowledged to me that they executed the same in their authorized capacities, and that by their signatures on the instrument the persons, or the entity upon behalf of which the persons acted, executed the instrument.

WITNESS my hand and official seal.

Signature _____ (Seal)

ATTESTATION AND DECLARATION OF WITNESSES

In our presence, the above-named Grantors have declared or signified that this instrument is their declaration of trust and have signed and executed that instrument, and in the presence of the Grantors and each other we have hereunto subscribed our names on the date set forth under our signature.

1. _____ _____
(Signature of witness) (Print Name)

Date: _____ _____
(Address)

_____
(City, State, ZIP)

2. _____ _____
(Signature of witness) (Print Name)

Date: _____ _____
(Address)

_____
(City, State, ZIP)

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Schedule A

[This section varies based upon what type of property you include in your Living Trust.]

Joint Trust Property

All of the Grantor's interest in the following property is transferred into the Trust:

The real property located at:

- 100 Main Street
  Columbus, Ohio 35201
  Type of Property: Home

The following financial accounts:

- ABC Bank
  Account Number: 9999999999
  Type: Checking

The following stocks and/or bonds:

- 100 shares of Common Stock issued by XYZ Corporation
  Certificate Number: 9999999999

The following contract interests:

- XYZ Contract
  Entered into with Ann Smith
  Dated: January 1, 2014

Proceeds from the following life insurance policies:

- XYZ Life Insurance Company, Whole Life
  Policy Number: 9999999999

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Proceeds from the following retirement accounts:

- ABC Company, Annuity
  Policy Number: 9999999998

The following business interests:

- 100% sole proprietorship interest in LMN Business

The following additional property:

- Jewelry
- Artwork

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Schedule B

[This section varies based upon what type of property you include in your Living Trust.]

Separate Property of John Doe

All of John Doe's interest in the following property is transferred into the Trust:

None.

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Schedule C

[This section varies based upon what type of property you include in your Living Trust.]

Separate Property of Jane Doe

All of Jane Doe's interest in the following property is transferred into the Trust:

None.

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