



RULES FOR TEMPLATE BUILDING

- A. One Document Per Instrument:** Let's say you have multiple model documents you rely on for Wills which are supposed to be the same but for some fact pattern variation. For example, you might have a dispositive will, a pour-over will, a married person will, a single person will, a married with kids will, a will that contains a special needs trust, etc. Unless you're assigned someone to the specific job of template maintenance and this individual has obsessive attention to detail, I can promise you that the documents contain unintended differences. In my professional experience, it's impossible to maintain a set of documents over time with perfect consistency except for the provisions that are supposed to be different. The way to avoid this is to create one template per type of instrument. Going back to the Will example, you want a single Word document which contains every single provision that could occur in a Will, in the order it would occur. You then identify changeable text and annotate the document so anyone using the template knows when an option starts and ends. For example, consider the following example of an annotated Will:

Last Will and Testament of <Testator Name>

I, <Testator Name>, declare this to be my Last Will and revoke all other Wills and Codicils that I have made.

Option 1: Unmarried with children

At the time of making this Will I am single, and have <Num Children> <child/children>: namely, <Child 1 Name>, born <Child 1 DOB>, and <Child 2 Name>, born <Child 2 DOB>. **Adjust accordingly if only one child or more than two.**

Option 2: Unmarried with no children

At the time of making this Will I am single and I have no children.

Option 3: Married with joint children

At the time of making this Will I am married to <Spouse Name>, and we have <Num Children> <child/children>: namely, <Child 1 Name>, born <Child 1 DOB>, and <Child 2 Name>, born <Child 2 DOB>. **Adjust accordingly if only one child or more than two.**

Option 4: Married with children from separate marriages/relationships

At the time of making this Will I am married to <Spouse Name>, and we have no children together. I have <Num Testator Children> <Testator child/children> from a previous relationship: namely, <Testator Child 1 Name>, born <Testator Child 1 DOB>, and <Testator Child 2 Name>, born <Testator Child 2 DOB>. My <wife/husband> has <Num Spouse Children> <Spouse child/children> from a previous relationship: namely, <Spouse Child 1 Name>, born <Spouse Child 1 DOB>, and <Spouse Child 2 Name>, born <Spouse Child 2 DOB>.

Figure IV-1

For another example:

VI
TAXES

If Will Type = Pourover

All taxes, including any interest or penalties thereon, which become payable by reason of my death, shall be apportioned and paid as is provided in the Trust Agreement. Those taxes which are the responsibility of my estate shall be paid as an administration expense or, at the option of my Personal Representative, with assets available for this purpose from the Trust as directed by my Personal Representative. To the maximum extent permitted by law, my Personal Representative shall seek and enforce the contribution and reimbursement rights provided in the Trust Agreement

Otherwise if Will Type = Simple

All estate, inheritance and other death taxes, including any interest or penalties thereon, which become payable by reason of my death, whether in respect to property passing under this Will or otherwise, shall be paid as an administration expense without apportionment.

End pourover or simple option

If Will Type = Pourover AND Include GST Tax Provision

My Personal Representative shall have the discretionary power to allocate any portion of my exemption under Section 2631(a) of the United States Internal Revenue Code of 1986, as amended, or any similar successor provision, to any property as to which I am the "transferor," including any property transferred by me during my life as to which I did not make an allocation prior to my death.

End Pourover GST option

Figure IV-2