

# Renaissance

## Trust Document Preparation Agreement

### Charitable Lead Trust

By signing below, I acknowledge, understand, and/or promise the following with respect to the trust document I am requesting in the attached Custom Document Order Form and any assistance I receive from employees of Renaissance Administration, LLC ("Renaissance") during the document preparation process:

1. I am an attorney at law in good standing with the Bar of the state(s) in which I practice and, in this capacity, I am personally representing the trustmaker(s) identified below and in the attached Custom Document Order Form.
2. In preparing the requested trust document (the "Document") for me, Renaissance will be acting (and must act) solely as my agent, pursuant to my instructions, and as my scrivener only. I reserve the right to determine if, when and how the Document will be presented to my client(s) for execution and funding. All unexecuted originals of the Document must be shipped directly to me unless I provide Renaissance with written instructions to the contrary.
3. I will pay, in advance, the charges described in the attached Custom Document Order Form for the Document and any other forms, memoranda, publications or services requested by me therein.
4. I acknowledge that Renaissance is not a law firm, and that none of its employees (including attorneys) can practice law for me or my client(s) nor render any legal opinions upon which I can or will rely, including (but not limited to) opinions concerning: the legal effect, sufficiency or tax qualification of the Document; the ability of the Document to meet any needs of my client(s); or any trust funding issues.
5. With respect to the Document form and contents, I acknowledge **Renaissance and its employees expressly disclaim any warranties whatsoever, including (by way of example and not limitation) any Warranties of Merchantability and/or Warranties of Fitness for a Particular Purpose** and I will make no representations to the contrary to my client(s).
6. I acknowledge that I am solely responsible for the information supplied on this form and the contents of the Document. I will advise my client(s) to the extent I deem appropriate concerning said contents and the execution and funding of the trust.
7. Neither I nor any legal/professional partnership, association, limited liability company or corporation of which I am a partner, member, shareholder or other affiliate will bring a lawsuit against Renaissance or any persons employed by Renaissance (or join such parties as co-defendants in any lawsuit) in which any of the following grievances are alleged: (a) that the Document is defective in any way, fails to meet any particular needs of the trustmaker(s) or any trust beneficiary, or fails to meet any or all qualification requirements of any applicable state and federal tax and trust law(s); (b) that I relied, to my detriment, on any opinion given to me by any employee of Renaissance concerning the law; or (c) that Renaissance breached any type of warranty in the preparation and form of the Document requested by me.
8. I understand the Document would not be provided to me but for the acknowledgments and promises I am making in the preceding paragraphs and that the same are provided as additional consideration for the services of Renaissance requested herein.

\_\_\_\_\_  
Client(s) Name(s)

\_\_\_\_\_  
Signature of Trustmaker's Attorney

\_\_\_\_\_  
Printed Name

\_\_\_\_\_  
Date

## Custom Document Order Form

### Charitable Lead Trust

#### Drafting Attorney Information

Drafting Attorney: \_\_\_\_\_ Firm Name: \_\_\_\_\_

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Phone: (        ) \_\_\_\_\_ Fax: (        ) \_\_\_\_\_ E-Mail: \_\_\_\_\_

Client's Name: \_\_\_\_\_

Is your client working with a financial planner?

Yes        If so, advisor name: \_\_\_\_\_ Phone: (        ) \_\_\_\_\_

Fax: (        ) \_\_\_\_\_ Address: \_\_\_\_\_

- No  
 Don't Know

Do you authorize Renaissance to send an unexecutable draft copy of the trust document to your client's financial planner?

- Yes  
 No

## Document Delivery Information

If the attorney to whom the requested document is to be delivered is someone other than the attorney who signed page 1 of this order form, please indicate below. (Most express delivery services will not deliver documents to a post office box. Please indicate street address if one was not provided in the above section.)

Attorney: \_\_\_\_\_ Firm Name: \_\_\_\_\_  
Shipping Address: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Phone: (        ) \_\_\_\_\_ Fax: (        ) \_\_\_\_\_ E-Mail: \_\_\_\_\_

Carrier	Account Number:	Account In The Name Of:
<input type="checkbox"/> E-Mail	_____	_____
<input type="checkbox"/> U.S. Mail Express	_____	_____
<input type="checkbox"/> Federal Express	_____	_____
<input type="checkbox"/> Airborne	_____	_____
<input type="checkbox"/> UPS	_____	_____
<input type="checkbox"/> Other: _____	_____	_____

## Document Completion and Delivery Deadlines

- Standard Turnaround** (shipped 5 standard business days after order and all required information received)
- Rush** (shipped in less than 5 standard business days from receipt of all information)  
*Document to be in my office on or before the following date* \_\_\_\_\_ (date *must* be inserted)

**WARNING:** Renaissance Administration LLC does *not* guarantee the ability to turn-around a document request in less than five (5) business days from receipt of a fully completed form and all fees. However, in situations where a shorter turnaround time is necessary and Renaissance's Legal Support Services agrees to fill the custom document order in less than the standard five (5) business day period, the appropriate "rush fee" must accompany this custom document request. The overnight shipping service account number of the attorney or financial planner *must be provided* with all accepted **rush** orders. Unless otherwise indicated, any fax and express mail charges incurred by Renaissance Administration LLC to print / return the documents requested will be billed to the attorney who submits this order form.

## Fee Policy

---

- Basic** A basic fee of \$500 will be charged to the drafting attorney for a customized charitable lead trust document and trust funding consultation services if it is certain Renaissance Administration LLC will be hired to administer the trust.
- A basic fee of \$1,500 will be charged to the drafting attorney for a customized charitable lead trust document and trust funding consultation services if it is certain Renaissance Administration LLC will not be hired to administer the trust. Call for pricing on testamentary trusts.
- The appropriate basic fee must accompany the signed order form before an order will be processed and shipped.**
- Rush Service** An additional \$150 "document rush charge" must be paid *in advance* if counsel requires an order to be shipped in less than 5 standard business days from our receipt of a fully complete document order form.
- Extraordinary Service** In the unusual case where our standard CLT language must be customized significantly at the drafting attorney's request, drafting modification services will be billed at the rate of \$275 per hour, with a minimum charge of \$150. A very complex remainder beneficiary arrangement is an example of a drafting situation in which these charges should be anticipated. Separate charges for other services are described on page 4 of this order form and will be imposed as specified.

## Additional Fees

---

**These fees pertain to additional photocopies and fax copies of the Final Trust Document.**

	Quantity	Unit Cost
<input type="checkbox"/> Final Trust Document (extra photocopy)	_____	\$10.00
<input type="checkbox"/> Final Trust Document (fax copy)	_____	\$30.00
<input type="checkbox"/> Non-executable First Draft of Trust Document	_____	\$50.00

**If the drafting attorney wishes for us to make any revisions to the trust document after we have shipped it, the following fees will apply:**

--Reruns of single pages with modifications	\$ 3.00	per page
--Reruns of entire trust with minor changes only	\$ 45.00	per document minimum

## Charitable Lead Trust Custom Document Specifications

All data supplied herein must be submitted by the drafting attorney. Please respond to all choices and inputs, inserting an "n/a" if "not applicable." *No order will be shipped until the completed original of this form is signed on page 1 and received by Renaissance.*

If additional space is needed for donors, income beneficiaries, trustees, successor trustees or charities, please copy and attach the appropriate page.

### Attributes of the Trust

#### A1 Trust Creation

When will the trust be created?

- Inter Vivos (Lifetime)    Testamentary

#### A2 Basic Type of Qualified Lead Trust

##### Annuity

- Grantor Charitable Lead Annuity Trust (GCLAT)  
 Non-Grantor Charitable Lead Annuity Trust (NGCLAT)  
 Super Charitable Lead Annuity Trust (SCLAT)

##### Unitrust

- Non-Grantor Charitable Lead Unitrust (CLUT)  
 Grantor Lead Unitrust (GLUT)  
 Super Charitable Lead Unitrust (SCLUT)

#### A3 Tax Purpose(s) of this Trust

Check all that apply.

- Current income tax charitable deduction for the grantor  
 Gift tax charitable deduction  
 At the grantor's death, to exclude trust assets from Grantor's gross estate for federal estate tax purposes

**NOTE:** If this trust will be a grantor trust for income tax purposes, please specify on the line below what power will be retained by the grantor to cause this trust to be considered a grantor trust. If the trust is intended to be a Super CLT, ie. combining the income tax benefits of a Grantor Lead Trust with the transfer tax advantages of a Non-Grantor Lead Trust, please specify below what power, or powers, should be included in the trust document to cause the Grantor to be treated as the owner of the lead trust under the grantor trust rules for federal income tax purposes without causing the trust assets to be included in the Grantor's gross estate for federal estate tax purposes.

---

**CAVEAT:** The mere inclusion of certain "grantor trust" powers in the trust document will not guarantee the trust "grantor trust" status. The facts and circumstances regarding whether and how such powers are used may also be relevant to such a determination. See, e.g., PLRs 9642939 and 9713017.

#### A4 Title of the Document

Insert the name of the unitrust or annuity trust exactly as you wish for it to appear in the document:

Name of Trust:

---

# Grantor/Trustmaker Information

## B1 Trustmaker "1" Attributes

Dr./Mr./Mrs./Ms.: \_\_\_\_\_ Is this person a U.S. citizen?  Yes  No  
Street Address: \_\_\_\_\_ Social Security #: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

## B2 Trustmaker "2" Attributes

Dr./Mr./Mrs./Ms.: \_\_\_\_\_ Is this person a U.S. citizen?  Yes  No  
Street Address: \_\_\_\_\_ Social Security #: \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_  
Relationship to Trustmaker "1": \_\_\_\_\_

## B3 Type of Entity

### Trustmaker "1"

- Individual
- C Corporation\*
- S Corporation\*
- Partnership\*
- Trust\*
- Other: \_\_\_\_\_

### Trustmaker "2"

- Individual
- C Corporation\*
- S Corporation\*
- Partnership\*
- Trust\*
- Other: \_\_\_\_\_

**NOTE:** For entities followed by an asterisk, you must attach a copy of the entity's enabling documentation and insert the name of the Contact Person: \_\_\_\_\_

## B4 Relationship with Charitable Income Beneficiary (ies)

**Is the Grantor a board member or officer of any Charitable Income Beneficiary or otherwise in a position to participate in any decisions relating to the administration, use or distributions of any interest of the Charitable Income Beneficiary?**

Yes  No

**Note:** The ability of the Grantor to make (or significantly influence) the decisions of any charitable income beneficiary with respect to how its distributions from this trust will be administered and used may: (1) result in the trust's assets being included in the Grantor's gross estate under IRC §2036; and/or (2) lead to a disallowance of a federal gift tax charitable deduction for contributions to the trust under IRC §§2501 and 2511 on an "incomplete" gift theory. See PLRs 9737023, 9725012, 9642039, and 9331015. See also Rev. Rul. 72-552.

# Trustee Information: Initial Primary Trustee(s)

**NOTE:** Selection of the grantor as the Primary Trustee carries risks that you will need to carefully consider. For example, *under some circumstances*, the grantor serving as the trustee could result in (1) the grantor being considered the “owner” of the trust; (2) the disqualification of the trust as a charitable lead trust because the “lead” interest failed to qualify as either a “guaranteed annuity interest” or a “unitrust interest”; (3) the performance of certain trustee responsibilities by the grantor/trustee being considered an act of self-dealing; (4) the gift being considered “incomplete” for gift tax purposes; and (5) at the grantor’s death, the inclusion of the trust assets in the grantor’s gross estate.

## C1 Initial Primary Trustee “1” Attributes

Dr./Mr./Mrs./Ms: \_\_\_\_\_ Is this person a U.S. citizen? Yes No  
Street Address: \_\_\_\_\_ Phone: (        )  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Email: (optional)  
Relationship to Trustmaker “1”: \_\_\_\_\_

## C2 Initial Primary Co-trustee “2” Attributes

Dr./Mr./Mrs./Ms: \_\_\_\_\_ Is this person a U.S. citizen? Yes No  
Street Address: \_\_\_\_\_ Phone: (        )  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Email: (optional)  
Relationship to Trustmaker “1”: \_\_\_\_\_

## C3 Type of entity

Primary Trustee “1”	Primary Trustee “2”
<input type="checkbox"/> Individual	<input type="checkbox"/> Individual
<input type="checkbox"/> Other	<input type="checkbox"/> Other

The person who will sign for the entity is: \_\_\_\_\_

Title: \_\_\_\_\_

## C4 Exercise of Powers by Multiple Trustees

**With respect to any trustee power that will vest simultaneously now or in the future in two or more *primary* trustees:**

- The power must be exercised by a *simple majority* if there are more than two co-trustees.
- The power must be exercised jointly if there are only two co-trustees, or *unanimously* if there are three or more co-trustees.
- The power may be exercised by *any one co-trustee acting alone* without the prior consent and agreement of the other co-trustees.
- The document shall be silent regarding how multiple trustees shall exercise powers.

# Trustee Information: Successor Primary Trustee(s)

## C5 Naming of Successor Trustee

Do you wish to name a specific Successor Trustee in the trust document?

Yes  No

**NOTE:** If answered "No," the standard clause allows the Grantor to appoint a successor in a grantor CLT or the remaindermen to appoint a successor in a non-grantor CLT or Super CLT, but the Administrator may make the appointment if not exercised by the named power holder.

## C6 Successor Primary Trustee "1" Attributes

Dr./Mr./Mrs./Ms: \_\_\_\_\_ Is this person a U.S. citizen?  Yes  No

Street Address: \_\_\_\_\_ Phone: (      )

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Email: (optional)

Relationship to Trustmaker "1": \_\_\_\_\_

To Serve  1st  2nd  3rd

## C7 Successor Primary Trustee "2" Attributes

Dr./Mr./Mrs./Ms: \_\_\_\_\_ Is this person a U.S. citizen?  Yes  No

Street Address: \_\_\_\_\_ Phone: (      )

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Email: (optional)

Relationship to Trustmaker "1": \_\_\_\_\_

To Serve  1st  2nd  3rd

## C8 Successor Primary Trustee "3" Attributes

Dr./Mr./Mrs./Ms: \_\_\_\_\_ Is this person a U.S. citizen?  Yes  No

Street Address: \_\_\_\_\_ Phone: (      )

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Email: (optional)

Relationship to Trustmaker "1": \_\_\_\_\_

To Serve  1st  2nd  3rd

# Trustee Information: Initial Independent Special Trustee(s)

## C9 Independent Special trustee (IST) for Non-Grantor Trusts

We highly recommend the inclusion of IST provisions in most Non-Grantor CLTs, *regardless* whether there is an immediate need for an IST. For conservative clients who create a nongrantor or Super CLT that will hold unmarketable assets, the appointment of an IST will be necessary to avoid a grantor trust problem. (See IRC §674(c) and 672(c) and PLR 8648048). Please choose *only ONE* of the following:

**NOTE:** all "include" options contain a Qualified Appraiser Alternative for unmarketable asset valuations.

- Include** Independent Special Trustee appointment provisions and **name in the body** of the trust document the persons or entities described below in C11 and/or C12.
- Include** Independent Special Trustee appointment provisions that call for the appointment of such a trustee in the future, if one is ever needed; however, **name no one** to this position in the body of the trust document.
- Include** Independent Special Trustee appointment provisions; however, **name no one** to this position in the body of the trust document. Instead, please provide your separate *Independent Special Trustee Appointment Notice Form* when you ship my order.
- Include** Independent Special Trustee appointment provisions; however, **leave a blank line** in the document so we may insert the name of an Independent Special Trustee when the document is signed.
- Exclude** Independent Special Trustee appointment provisions, and **prohibit** the trustee from accepting contributions of (or investing in) any types of unmarketable assets.
- Exclude** Independent Special Trustee appointment provisions, but **do not prohibit** the trustee from accepting contributions of (or investing in) any types of unmarketable assets.

## C10 Initial Independent Special Trustee #1 Attributes

Dr./Mr./Mrs./Ms: \_\_\_\_\_ Is this person a U.S. citizen?  Yes  No  
Street Address: \_\_\_\_\_ Phone: (     ) \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Email: (optional) \_\_\_\_\_  
Relationship to Trustmaker "1": \_\_\_\_\_  
Relationship to Trustmaker "2": \_\_\_\_\_  
To Serve  1st  2nd

## C11 Successor Independent Special Trustee #2 Attributes

Dr./Mr./Mrs./Ms: \_\_\_\_\_ Is this person a U.S. citizen?  Yes  No  
Street Address: \_\_\_\_\_ Phone: (     ) \_\_\_\_\_  
City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_ Email: (optional) \_\_\_\_\_  
Relationship to Trustmaker "1": \_\_\_\_\_  
Relationship to Trustmaker "2": \_\_\_\_\_  
To Serve  1st  2nd

## C12 Type of Entity

### Initial Independent Special Trustee

- Individual  
 Other

### Successor Independent Special Trustee

- Individual  
 Other

The person who will sign for the entity is:

Title:

## Charitable Income Beneficiary Information

### D1 Payment of Charitable Income Interest

- Pay the Annuity/Unitrust amount to such qualified charitable organizations as the trustee, in its discretion, shall determine from time to time (proceed to section E1)
- Pay the Annuity/Unitrust amount to the qualified organizations designated below

**NOTE:** If the first option is selected, neither the grantor nor any person who makes a contribution to the trust should participate in the exercise of this power. See, e.g., Revenue Ruling 72-552 and PLR 9737023.

### D2 Revocation Power

**If any of the charitable income beneficiary designations are revocable, who will be given the power to revoke?**

- Trustee  
 Independent Special Trustee  
 Other: \_\_\_\_\_

**WARNING:** This power may result in trust assets which have been contributed by the designated individual to be included at that individual's death in that individual's gross estate to the extent of his or her contribution. See §2036(a) and 2038(a).

### D3 Charitable Income Beneficiary "1" Attributes

- Is this designation revocable?  Yes  No  
Is this a foreign charity?  Yes  No

Full legal name of charity: \_\_\_\_\_

Street Address: \_\_\_\_\_

Phone: (      ) \_\_\_\_\_

City: \_\_\_\_\_

State: \_\_\_\_\_

Zip: \_\_\_\_\_

Percentage or fraction: \_\_\_\_\_

Federal Taxpayer I.D. number: \_\_\_\_\_

Designated Uses: (to be used for...) \_\_\_\_\_

Contact Person: \_\_\_\_\_

## D4 Charitable Income Beneficiary "2" Attributes

Is this designation revocable?  Yes  No

Is this a foreign charity?  Yes  No

Full legal name of charity:

Street Address: \_\_\_\_\_ Phone: (     ) \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Percentage or fraction: \_\_\_\_\_ Federal Taxpayer I.D. number: \_\_\_\_\_

Designated Uses: (to be used for...)

Contact Person: \_\_\_\_\_

## D5 Charitable Income Beneficiary "3" Attributes

Is this designation revocable?  Yes  No

Is this a foreign charity?  Yes  No

Full legal name of charity:

Street Address: \_\_\_\_\_ Phone: (     ) \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Percentage or fraction: \_\_\_\_\_ Federal Taxpayer I.D. number: \_\_\_\_\_

Designated Uses: (to be used for...)

Contact Person: \_\_\_\_\_

## D6 Charitable Income Beneficiary "4" Attributes

Is this designation revocable?  Yes  No

Is this a foreign charity?  Yes  No

Full legal name of charity:

Street Address: \_\_\_\_\_ Phone: (     ) \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Percentage or fraction: \_\_\_\_\_ Federal Taxpayer I.D. number: \_\_\_\_\_

Designated Uses: (to be used for...)

Contact Person: \_\_\_\_\_

## D7 Charitable Income Beneficiary "5" Attributes

Is this designation revocable?  Yes  No

Is this a foreign charity?  Yes  No

Full legal name of charity:

Street Address:

Phone: (      )

City:

State:

Zip:

Percentage or fraction:

Federal Taxpayer I.D. number:

Designated Uses: (to be used for...)

Contact Person:

## D8 Charitable Income Beneficiary "6" Attributes

Is this designation revocable?  Yes  No

Is this a foreign charity?  Yes  No

Full legal name of charity:

Street Address:

Phone: (      )

City:

State:

Zip:

Percentage or fraction:

Federal Taxpayer I.D. number:

Designated Uses: (to be used for...)

Contact Person:

## D9 Type of Charitable Entity

### Income Beneficiary "1"

- Public Charity
- Private Non-operating Foundation

### Income Beneficiary "2"

- Public Charity
- Private Non-operating Foundation

### Income Beneficiary "3"

- Public Charity
- Private Non-operating Foundation

### Income Beneficiary "4"

- Public Charity
- Private Non-operating Foundation

### Income Beneficiary "5"

- Public Charity
- Private Non-operating Foundation

### Income Beneficiary "6"

- Public Charity
- Private Non-operating Foundation

# Non-Charitable Remainder Beneficiary Information

## E1 Beneficiary of Remainder Interest

### Who shall receive the remainder interest?

- Grantor/Estate of Grantor (proceed to question section F1)
- Grantor's Spouse/Estate of Grantor's Spouse (complete E2 below, then proceed to section F1)
- Specifically Named Individuals (complete E2 through E7 below)
- Class of Persons: \_\_\_\_\_ (identify class, then proceed to E6)

## E2 Primary Remainder Beneficiary "1" Attributes

Dr./Mr./Mrs./Ms.: \_\_\_\_\_ Is this person a U.S. citizen? Yes No

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Relationship to Trustmaker "1": \_\_\_\_\_ SSN: \_\_\_\_\_ % Given \_\_\_\_\_

## E3 Primary Remainder Beneficiary "2" Attributes

Dr./Mr./Mrs./Ms.: \_\_\_\_\_ Is this person a U.S. citizen? Yes No

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Relationship to Trustmaker "1": \_\_\_\_\_ SSN: \_\_\_\_\_ % Given \_\_\_\_\_

## E4 Primary Remainder Beneficiary "3" Attributes

Dr./Mr./Mrs./Ms.: \_\_\_\_\_ Is this person a U.S. citizen? Yes No

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Relationship to Trustmaker "1": \_\_\_\_\_ SSN: \_\_\_\_\_ % Given \_\_\_\_\_

## E5 Primary Remainder Beneficiary "4" Attributes

Dr./Mr./Mrs./Ms.: \_\_\_\_\_ Is this person a U.S. citizen? Yes No

Street Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

Relationship to Trustmaker "1": \_\_\_\_\_ SSN: \_\_\_\_\_ % Given \_\_\_\_\_

## E6 Primary Remainder Beneficiary Ordering Instructions

- Equally to the *primary remainder beneficiaries* who are viable when the trust terminates.
- To the named beneficiaries in the percentages given.

## E7 Contingent Remainder Beneficiary Ordering Instructions

Upon the demise of a *primary* remainder beneficiary before the trust reaches its term, the trust document should specify how the decedent's share shall be divided. Please indicate the desired disposition by checking the appropriate box, or attaching another Exhibit providing detailed instructions for dealing with such contingencies:

- Equally** to the remaining **primary remainder beneficiaries** who are viable when the trust terminates.
- Equally** to the deceased primary beneficiary's **heirs at law** who are viable when the trust terminates.
- Equally** to other **members of the identified class** to which the decedent belonged who are viable when the trust terminates.
- To the **issue** of the deceased primary beneficiary who are viable when the trust terminates:
  - per stirpes or  per capita (*please check one*).
- To the deceased primary beneficiary's **estate** or **trust**. If a *trust*, please state its legal name and date of execution here:  
\_\_\_\_\_

- Equally** to the following person(s) who are viable when the trust terminates:

\_\_\_\_\_  
(Name) (City) (State)

\_\_\_\_\_  
(Name) (City) (State)

- To the following person(s) who are viable when the trust terminates, in the following percentages:

\_\_\_\_\_  
(Name) (City) (State) (percentage) %

\_\_\_\_\_  
(Name) (City) (State) (percentage) %

## E8 Ultimate Remainder Beneficiary Instructions

In the event that all named remainder beneficiaries die prior to the termination of the trust, the remainder shall be paid to:

\_\_\_\_\_

# Charitable Lead Trust Features

## F1 Annuity/Unitrust Amount

\_\_\_\_\_ %       Leave a blank

**Note:** If the value of the charitable interest is 60% or more of the trust value as computed under IRC §7520, 170, 2055 and/or 2522, the trust will be subject to the private foundation restrictions of IRC §§4943 and 4944. If this is a grantor trust on the basis of the grantor retaining a reversionary interest, the value of the reversionary interest must exceed 5% of the contributed value.

## F2 Term of Income Interest

**Check selection and fill in blanks as appropriate.**

The term of the income interest shall begin when the trust is first funded with property and shall continue:

- (a)  for a term of \_\_\_\_\_ years
- (b)  until the death of \_\_\_\_\_ \*
- (c)  until the death of the survivor of \_\_\_\_\_ and \_\_\_\_\_ \*
- (d)  until the death of \_\_\_\_\_ then for a term of \_\_\_\_\_ years thereafter\*
- (e)  until the death of the survivor of \_\_\_\_\_ and \_\_\_\_\_, and then for a term of \_\_\_\_\_ years thereafter\*
- (f)  other: (please describe in a separate exhibit and attach to this form)

**Note:** For any trust with a term for life or lives, please provide the date of birth of each person whose life will be a measure:

Name:	Date of Birth:	Relationship To Other Beneficiaries:
_____	_____	_____
Name:	Date of Birth:	Relationship To Other Beneficiaries:
_____	_____	_____

Reference: Treas. Reg. §§1.170A-6(c)(2)(i) & (ii); 20.2055-2(e)(2)(vi) & (vii); and 25.2522(c)-3(c)(2)(vi) & (vii).

\*Under proposed amendments to Treasury Reg. Secs. 1.170A-6, 20.2055-2 and 25.2522(c)-3, individuals whose lives could be used for "measuring lives" would be restricted to the donor, the donor's spouse and a lineal ancestor of all the remainder beneficiaries. If enacted, the regulations would apply to lifetime transfers made on or after April 4, 2000.

## F3 Payment Frequency of Annuity/Unitrust Amount

Quarterly       Semi-annually       Annually

## F4 Definition of Distributable Income

**Distributable income shall:**

- Include capital gains  
 Exclude capital gains

**Note:** Defining distributable income to include capital gains can increase the amounts which can be deducted on the income tax returns of a non-grantor CLT for distributions made.

## F5 Tax Characterization of Income Distributions

The tax characterization of income distributions shall be determined via the following method:

- Pro-Rata from all categories of income
- Other method (please attach an exhibit with description)

**Note:** Despite Treas. Reg. §1.642(c)-3(b)(2), the IRS has issued several PLRs indicating that any method other than a prorata one will not be given effect for federal income tax purposes. See PLRs 9801013, 9750020, 9539009, 9348012, 9233038, 9052013, and 9048044.

## F6 Income in Excess of the Annuity/Unitrust Amount

If the trust earns income in excess of the annuity/unitrust amount:

- Retain it in the trust
- Pay it to the charitable income beneficiaries

**Note:** For unitrusts, paying any excess income to charity *could* reduce any gift tax charitable deduction. See Rev. Rul. 78-183.

## F7 Rule Against Perpetuities

- Include a provision limiting the trust to a maximum term of 21 years after the deaths of measuring lives specified on the line below
- Include the perpetuities clause attached hereto and marked Exhibit " \_\_\_\_\_ "
- Exclude a rule against perpetuities clause.

**Note:** In most states the charitable lead trust is subject to the rule against perpetuities. The inclusion of this clause is recommended, unless you are certain that the applicable state law abolishes the rule. Unless you choose to exclude this clause, please attach a copy of the applicable rule against perpetuities which will govern this trust (or the law abolishing the rule against perpetuities). Under proposed amendments to Treasury Reg. Secs. 1.170A-6, 20.2055-2 and 25.2522(c)-3, a lead interest payable for a specified term of years could qualify a guaranteed annuity or unitrust interest even if the governing instrument contains a "savings clause" intended to ensure compliance with a rule against perpetuities. The saving clause must utilize a period for vesting of 21 years after the deaths of measuring lives who are selected to maximize, rather than limit, the term of the trust.

## F8 Choice of State Law Issue

The law of the trustmaker's state of domicile should be selected to govern the *validity* and *interpretation* of the trust. However, if Renaissance Administration LLC will be the trust "administrator," *Indiana's Revised Uniform Principal & Income Act* is preferred. **Please read and sign this policy explanation and acknowledgment in the attached Exhibit A before making a principal and income law choice in F8B below. (You must respond to both A & B):**

- A. The *validity* and *interpretation* of this trust shall be governed by the laws of the state or commonwealth of: \_\_\_\_\_
- B. The trust shall incorporate by reference the *default* "principal and income" laws of the following state(s):
- The state of the trust administrator; *or*
  - the state identified in F8A above for *all* intents and purposes; *or*
  - Other: \_\_\_\_\_ (Please specify state and make sure any "minimum contact" requirements will be satisfied)

## F9 Primary Trustee's Fees

Do you wish to *preclude* the trustmaker or any member of the trustmaker's family, while serving as Trustee, from charging a Trustee's fee?

- yes  
 no

**NOTE:** A "Yes" response will lessen the risk of self-dealing.

## F10 Spendthrift Clause

- EXCLUDE a spendthrift clause
- Include and prohibit both *voluntary and involuntary* assignments of the remainder interest
- Include, but prohibit *involuntary* assignments of the remainder interest only
- Include the spendthrift clause attached hereto and marked Exhibit " \_\_\_\_\_ "

**CAVEAT:** For grantor trusts, the standard clauses will not protect an interest retained by the grantor in most law states and are not recommended in such cases.

## F11 Third-Party Administrator

The initial *third party* "administrator" of this trust will be:

- Renaissance Administration LLC
- Other Person or Entity: \_\_\_\_\_  
of: \_\_\_\_\_ (City) \_\_\_\_\_ (State)

- NONE. The named trustee will provide all administrative services, rather than a third party.

## F12 The Trust's Taxpayer Identification Number (TIN)

If Renaissance Administration LLC will be administering this trust, it will need the Taxpayer Identification Number to be used by the trust. In a grantor trust, the Trustee may elect to use the settlor's TIN (Reg. §1.671-4(b)(2)(i)(B)). The TIN should be provided to Renaissance Administration LLC as soon as possible along with a copy of the IRS Form SS-4. If the Trustee or you wish for Renaissance Administration LLC to obtain the TIN, the following *minimum* conditions must first be satisfied: (a) Renaissance Administration LLC must receive proof that the trust was executed (e.g., a copy of the signed signature pages to the trust) and funded (e.g., a copy of a statement showing a transfer to the trust); (b) both copies of the Administration Agreement must be executed by the Trustee and returned to Renaissance Administration LLC; and (c) the Trustee must provide Renaissance Administration LLC with an appropriately-executed and completed IRS Form 2848 authorizing Renaissance Administration LLC to obtain the TIN.

- The appropriate documents listed above will be forthcoming. We are planning for Renaissance Administration LLC to obtain the TIN.
- Someone other than Renaissance Administration LLC will obtain the TIN.
- The Trustee will elect to use the settlor's Taxpayer Identification Number (as provided in Treas. Reg. §1.671-4(b)(2)(i)(B)).  
(Available for grantor trusts only)

Please call Renaissance Administration LLC. (800-843-7997) before ordering a TIN from the IRS or filing Form SS-4 so that we can provide assistance to ensure the proper filing status is recorded.

## Miscellaneous Provisions

### G1 Valuation Date

**Valuation Date:** \_\_\_\_\_

**NOTE:** For all charitable lead unitrusts administered by Renaissance subsidiary, Renaissance Administration LLC, the annual valuation date *must* be the first business day in each of the trust's tax years.

### G2 Additional Contributions

Additional contributions of both an inter vivos and testamentary nature will be permitted to a unitrust unless special instructions to the contrary are specified in the "Special Instructions" section on page 19. Some flexibility and the long-range planning benefits of a charitable lead unitrust may be compromised if additional contributions are prohibited.

Additional contributions will be prohibited to an annuity trust unless special instructions to the contrary are specified in the "Special Instructions" section on page 19. Additional contributions to an annuity trust will not change the annuity amount and will not qualify for charitable income, gift or estate tax deductions.



# Descriptions of Property to Be Donated

## H1 Schedule "A"

A blank Schedule "A" to the trust document will be provided with your order. It is the responsibility of the Trustmaker's attorney to complete this schedule with a detailed description of the property used to fund the trust.

Initial: \_\_\_\_\_

## H2 Property Contributions

Donations of certain types of property can cause unique problems of which we should be aware in preparing your document. Please check or describe the general nature and approximate value of each type of property that is likely to be contributed to this trust within the time frames indicated.

Renaissance Administration LLC will need accurate cost basis information for each asset contributed to any trust it administers.

### Initial Trust Contributions

#### Value

<input type="checkbox"/> Cash	\$ _____
<input type="checkbox"/> Unrestricted Publicly Traded Stock	\$ _____
<input type="checkbox"/> Restricted Publicly Traded Stock	\$ _____
<input type="checkbox"/> Close Corporation S-Stock	\$ _____
<input type="checkbox"/> Close Corporation C-Stock	\$ _____
<input type="checkbox"/> Bond/CD	\$ _____
<input type="checkbox"/> Tangible Personal Property	\$ _____
<input type="checkbox"/> LLC	\$ _____
<input type="checkbox"/> Partnership Property	\$ _____
<input type="checkbox"/> Other: _____	\$ _____
<b>TOTAL</b>	<b>\$ _____</b>

### Anticipated Additional Unitrust Contributions

(within next 3 years)

#### Value

<input type="checkbox"/> Cash	\$ _____
<input type="checkbox"/> Unrestricted Publicly Traded Stock	\$ _____
<input type="checkbox"/> Restricted Publicly Traded Stock	\$ _____
<input type="checkbox"/> Close Corporation S-Stock	\$ _____
<input type="checkbox"/> Close Corporation C-Stock	\$ _____
<input type="checkbox"/> Bond/CD	\$ _____
<input type="checkbox"/> Tangible Personal Property	\$ _____
<input type="checkbox"/> LLC	\$ _____
<input type="checkbox"/> Partnership Property	\$ _____
<input type="checkbox"/> Other: _____	\$ _____
<b>TOTAL</b>	<b>\$ _____</b>

## Miscellaneous Provisions

### I3 Real Estate Contributions

If real estate will be contributed, the Trustmaker must complete a *Renaissance Real Estate Gift Analysis Form* and *Disclosure Statement*. **Both forms must be attached to this one and submitted to Renaissance before your document order will be processed.**

Please attach to this form a copy of any final computer-based illustrations that were prepared to model the hypothetical performance of this trust and/or illustrate the probable charitable tax deductions for contributions to it.

Initial: \_\_\_\_\_