

POUR OVER WILL OF JOHN C. SAMPLE

I, JOHN C. SAMPLE, residing at 123 ELM ST, OAK, CA 12345-6789, which I hereby declare to be my place of domicile, being of sound mind and memory and disposing disposition, do make, publish and declare this to be my Last Will and Testament, thus revoking any and all previous Wills and their codicils which I have made previously.

I AM MARRIED TO: JOAN C. SAMPLE

MY CHILDREN ARE AS FOLLOWS:

JACK C. SAMPLE
JOAN C. SAMPLE

All references herein to my children shall include any child or children born to or adopted by me after the making of this Will.

1. I give the entire residue of my estate to the Trustee then in office under that trust designated as **THE SAMPLE REVOCABLE LIVING TRUST, dated [NOTARY DATE]**, of which I am a Trustor. I direct that the residue of my estate shall be added to, administered, and distributed as part of that trust, according to the terms of the trust and any amendment made to it before my death. To the extent permitted by law, it is not my intent to create a separate trust by this will or to subject the trust or the property added to it by the will to the jurisdiction of the probate court.
2. I direct that inheritance, death and estate taxes, including interest and penalties thereon, becoming due by reason of my death, with respect to property other than property held in trust or property taxed to my estate as a generation-skipping transfer, be paid preferably out of my residuary estate passing under this Will to the extent thereof, but may be paid out of the trust receiving distribution of my residuary estate passing under this Will if the Trustee deems it appropriate. Any such taxes, and interest and penalties thereon, attributable to trust property or property taxed as a generation-skipping transfer shall be paid out of the respective property so taxed by the person or persons having custody of such property or by the person or persons receiving distribution of such property. The determination of the amount of tax due by my residuary estate shall be made as if trust property where a pro rata share of my estate and as if no property classified as a generation-skipping transfer were taxed to my estate.
3. **Electronic Communications and Digital Assets.** My Executor shall have the power to exercise all powers I may have over any digital device, digital asset, user account and electronically stored information, including any user account and digital asset that currently exists or may exist as technology develops, whether the same is in my own name or that I own or lawfully use jointly with any other individual (such accounts shall include, without limitation, electronic banking accounts, "cryptocurrency" accounts, electronic investment accounts, debt management accounts, automatic bill payment directives, and social media accounts). Such powers include, but are not limited to, changing and circumventing my username and password to gain access to such user accounts and information; accessing any of my passwords or other electronic profile data from applicable electronic record host entities; transferring or withdrawing funds or other digital assets among or from such user accounts; opening new user accounts in my name; all as my Executor determines is necessary or advisable to effectively conduct my personal and financial affairs, to discharge any and all obligations I may owe and to maintain my public reputation. I hereby give my lawful consent and fully authorize my Executor to access, manage, control, delete and terminate any electronically stored

information and communications of the trust or which either of us has an interest to the fullest extent allowable under the federal Electronic Communications Privacy Act of 1986, 18 USC 2510 et seq., as amended from time to time, the Revised Uniform Fiduciary Access to Digital Assets Act (Part 20, Division 2 of the California Probate Code) and any other federal, state or international law; and, to take any actions which an individual owner would be authorized to take under all applicable terms of service, terms of use, licensing and other account agreements or laws. To the extent a specific reference to any federal, state, local or international law is required in order to give effect to this provision; and, to take any actions I am authorized to take under all applicable terms of service, terms of use, licensing and other account agreements or laws. To the extent a specific reference to any federal, state, local or international law is required in order to give effect to this provision, I specifically provide that my intention is to so reference such law, whether such law is now in existence or comes into existence or is amended after the date of this Will.

4.A. I hereby nominate, constitute and appoint JOAN C. SAMPLE as the Executor (Executrix) of this will. In the event he or she is unable or unwilling to so serve in this capacity, then I nominate, constitute and appoint for the Executor, to serve without bond being required, shall be the then-acting Trustee or Trustees of THE SAMPLE REVOCABLE LIVING TRUST. The term "my Executor" as used in this Will shall include any personal representative of my estate.

4.B. Appointment of a Special Executor and Appointment of a Successor Executor.

(1) If for any reason my Executor is unwilling or unable to act as Executor with respect to any provision of my Will or the administration of my estate, my Executor shall appoint, in writing, an individual, a bank, or a trust company that is not related or subordinate to my Executor within the meaning of §672(c) of the Internal Revenue Code (hereinafter referred to as "the Code") to act as a substitute or special Executor for such purpose and may revoke any such appointment at will. Each substitute or special Executor so acting shall exercise all administrative and fiduciary powers granted by my Will unless expressly limited by the delegating Executor in the instrument appointing such substitute or special Executor. Any substitute or special Executor may resign at any time by delivering written notice to my Executor to that effect.

(2) If a nominated Executor wishes to decline appointment and no other nominated Executor pursuant to Paragraph 4.A., or in Paragraph 3 of the Trust Agreement itself, is then available or willing to act, such declining Executor shall have the power to nominate a successor Executor to act in such declining Executor's place and stead with all of the same powers as are hereinafter set forth.

(3) The Executor shall have full power and authority to carry out the provisions of the Will, including the power to manage and operate during the probate of my estate, any property and any business belonging to my estate.

5. No bond shall be required of any Executor.

6. If the disposition in paragraph 1, above, is inoperative or is invalid for any reason, or if the trust referred to in paragraph 1, above, fails or is revoked, I incorporate herein by reference the terms of that trust, as executed on this date, without giving effect to any amendments made subsequently, and I bequeath and devise the residue of my estate to the Trustee named in the trust as Trustee, to be held, administered, and distributed as provided in this instrument. The above-described Declaration of Trust was executed by me for the purpose of creating a revocable inter-vivos trust. All property distributed to said trust under the terms of this will shall be held, administered and distributed according

to the terms of said Trust, including any amendments thereto in effect at my death. Said trust was created during my lifetime and shall not be construed to be a testamentary trust.

7. If I have a minor child(ren), I hereby nominate, constitute and appoint N/A as the Guardian of my Child(ren). In the event that he or she is unable or unwilling to so serve in this capacity, then I hereby nominate, constitute and appoint the following people in the order listed as my Alternate Guardian(s): N/A.

8. I hereby nominate, constitute and appoint JOAN C. SAMPLE as the Guardian of my Person.

9. No bond shall be required of any Guardian.

10. In the event, any provision of this Last Will and Testament is held to be invalid by a Court of competent jurisdiction, then such finding shall invalidate only that provision leaving the balance of this Last Will and Testament in force.

11. I confirm to my spouse their one-half interest in any of our community property, with or without the necessity of probate administration or other court order, at my spouse's discretion. It is my intention by this Will to dispose of my separate property (if any) and my interest in the property owned by my spouse and me (other than any property held in joint tenancy with my spouse at the time of my death).

12.A. Payment of Estate Expenses. My Executor may pay from my estate, after consulting with the then-acting Trustee or Trustees of the above-mentioned Trust Agreement, all debts which are then due and enforceable against my estate, the expenses of my last illness, the expenses of my final disposition without regard to statutory limitation or the necessity of prior court approval, the expenses of administering my estate, and all death taxes and governmental charges imposed and made payable under the laws of the United States or of any state or country by reason of my death. Such taxes shall include taxes imposed upon life insurance, endowment or annuity contracts upon my life, and upon all other property, whether passing under my Will or otherwise; provided that the assets, if any, over which I hold any taxable power of appointment at my death shall bear the entire increment and the burden of death taxes and other governmental charges to the extent that the total of such taxes and charges is greater than would have been imposed and made payable if I did not hold such a power of appointment, and to the extent required by law, I exercise such power of appointment in favor of the appropriate taxing authorities to discharge such taxes. Other than the above direction for the taxation of a power of appointment, the pro-ration of taxes imposed upon my estate shall be in the manner directed in said trust.

If my residuary estate is insufficient for such payments, in whole or in part, or if, in the discretion of my Executor, all or a part of such payments from my estate would prejudice the best interests of my estate, then my Executor shall direct the then-acting Trustee or Trustees of said trust to pay the appropriate amounts, either directly or to my Executor for such purposes.

12.B. Interest in Retirement Plans. I hereby release and give to my spouse all of my interest, if any, in all qualified retirement plans (i.e., IRA, Keogh, 401k, Pension and/or Profit-Sharing Plans) of which they are the employee/owner/participant, unless otherwise stated in my trust..

12.C. Gift to Trust. I give, devise and bequeath the remainder of my estate to the then-acting Trustee or Trustees of the above-mentioned Trust Agreement, together with

any additions or amendments thereto, to be added to the principal of that Trust and to be held, administered and distributed under the Trust Agreement and any amendments to such Trust Agreement. I direct that such Trust Agreement shall not be administered under court supervision, control or accounting, and the Trustee shall not be required to give bond in such capacity.

13. Power to Elect "Portability". In addition to the tax powers hereinabove set forth, my Executor is specifically authorized to elect, to the extent and in the manner authorized by §2010(c)(2) of the Code and any applicable regulations thereto, the allocation to my wife of any unused portion of my "applicable exclusion amount" for federal estate tax purposes; it is my intent that my Executor may affirmatively elect "portability" of the "deceased spousal unused exclusion amount" [as said term is defined in §2010(c)(4) of the Code] pursuant to §2010(c)(5)(A) of the Code.

IN WITNESS WHEREOF, I have signed this Pour Over Will on date [NOTARY DATE].

JOHN C. SAMPLE

SAMPLE

SAMPLE

DECLARATION OF WITNESSES

This instrument was, on the date hereof, signed and published by JOHN C. SAMPLE as the Will of JOHN C. SAMPLE. The Testator thereupon signed this Will in our presence and in the presence of each of us, and we, at the same time, at his/her request, in his/her presence and in the presence of each other, have hereunto signed our names and addresses as attesting witnesses.

We declare under penalty of perjury that the foregoing is true and correct, and that this declaration was executed on **[NOTARY DATE]**.

DATED: [NOTARY DATE]

WITNESS:

Signature: /s/ _____
22336 HARPER AVENUE
ST. CLAIR SHORES, MI 48081

DATED: [NOTARY DATE]

WITNESS:

Signature: /s/ _____
22336 HARPER AVENUE
ST. CLAIR SHORES, MI 48081

State of Michigan)

) ss.

County of Macomb)

Acknowledged by JOHN C. SAMPLE before me on **[NOTARY DATE]**.

Signature: _____
Notary, Public, State of Michigan, County of Macomb

POUR OVER WILL OF JOAN C. SAMPLE

I, JOAN C. SAMPLE, residing at 123 ELM ST, OAK, CA 12345-6789, which I hereby declare to be my place of domicile, being of sound mind and memory and disposing disposition, do make, publish and declare this to be my Last Will and Testament, thus revoking any and all previous Wills and their codicils which I have made previously.

I AM MARRIED TO: JOHN C. SAMPLE

MY CHILDREN ARE AS FOLLOWS:

JACK C. SAMPLE
JOAN C. SAMPLE

All references herein to my children shall include any child or children born to or adopted by me after the making of this Will.

1. I give the entire residue of my estate to the Trustee then in office under that trust designated as **THE SAMPLE REVOCABLE LIVING TRUST, dated [NOTARY DATE]**, of which I am a Trustor. I direct that the residue of my estate shall be added to, administered, and distributed as part of that trust, according to the terms of the trust and any amendment made to it before my death. To the extent permitted by law, it is not my intent to create a separate trust by this will or to subject the trust or the property added to it by the will to the jurisdiction of the probate court.
2. I direct that inheritance, death and estate taxes, including interest and penalties thereon, becoming due by reason of my death, with respect to property other than property held in trust or property taxed to my estate as a generation-skipping transfer, be paid preferably out of my residuary estate passing under this Will to the extent thereof, but may be paid out of the trust receiving distribution of my residuary estate passing under this Will if the Trustee deems it appropriate. Any such taxes, and interest and penalties thereon, attributable to trust property or property taxed as a generation-skipping transfer shall be paid out of the respective property so taxed by the person or persons having custody of such property or by the person or persons receiving distribution of such property. The determination of the amount of tax due by my residuary estate shall be made as if trust property where a pro rata share of my estate and as if no property classified as a generation-skipping transfer were taxed to my estate.
3. **Electronic Communications and Digital Assets.** My Executor shall have the power to exercise all powers I may have over any digital device, digital asset, user account and electronically stored information, including any user account and digital asset that currently exists or may exist as technology develops, whether the same is in my own name or that I own or lawfully use jointly with any other individual (such accounts shall include, without limitation, electronic banking accounts, "cryptocurrency" accounts, electronic investment accounts, debt management accounts, automatic bill payment directives, and social media accounts). Such powers include, but are not limited to, changing and circumventing my username and password to gain access to such user accounts and information; accessing any of my passwords or other electronic profile data from applicable electronic record host entities; transferring or withdrawing funds or other digital assets among or from such user accounts; opening new user accounts in my name; all as my Executor determines is necessary or advisable to effectively conduct my personal and financial affairs, to discharge any and all obligations I may owe and to maintain my public reputation. I hereby give my lawful consent and fully authorize my Executor to access, manage, control, delete and terminate any electronically stored

information and communications of the trust or which either of us has an interest to the fullest extent allowable under the federal Electronic Communications Privacy Act of 1986, 18 USC 2510 et seq., as amended from time to time, the Revised Uniform Fiduciary Access to Digital Assets Act (Part 20, Division 2 of the California Probate Code) and any other federal, state or international law; and, to take any actions which an individual owner would be authorized to take under all applicable terms of service, terms of use, licensing and other account agreements or laws. To the extent a specific reference to any federal, state, local or international law is required in order to give effect to this provision; and, to take any actions I am authorized to take under all applicable terms of service, terms of use, licensing and other account agreements or laws. To the extent a specific reference to any federal, state, local or international law is required in order to give effect to this provision, I specifically provide that my intention is to so reference such law, whether such law is now in existence or comes into existence or is amended after the date of this Will.

4.A. I hereby nominate, constitute and appoint JOHN C. SAMPLE as the Executor (Executrix) of this will. In the event he or she is unable or unwilling to so serve in this capacity, then I nominate, constitute and appoint for the Executor, to serve without bond being required, shall be the then-acting Trustee or Trustees of THE SAMPLE REVOCABLE LIVING TRUST. The term "my Executor" as used in this Will shall include any personal representative of my estate.

4.B. Appointment of a Special Executor and Appointment of a Successor Executor.

(1) If for any reason my Executor is unwilling or unable to act as Executor with respect to any provision of my Will or the administration of my estate, my Executor shall appoint, in writing, an individual, a bank, or a trust company that is not related or subordinate to my Executor within the meaning of §672(c) of the Internal Revenue Code (hereinafter referred to as "the Code") to act as a substitute or special Executor for such purpose and may revoke any such appointment at will. Each substitute or special Executor so acting shall exercise all administrative and fiduciary powers granted by my Will unless expressly limited by the delegating Executor in the instrument appointing such substitute or special Executor. Any substitute or special Executor may resign at any time by delivering written notice to my Executor to that effect.

(2) If a nominated Executor wishes to decline appointment and no other nominated Executor pursuant to Paragraph 4.A., or in Paragraph 3 of the Trust Agreement itself, is then available or willing to act, such declining Executor shall have the power to nominate a successor Executor to act in such declining Executor's place and stead with all of the same powers as are hereinafter set forth.

(3) The Executor shall have full power and authority to carry out the provisions of the Will, including the power to manage and operate during the probate of my estate, any property and any business belonging to my estate.

5. No bond shall be required of any Executor.

6. If the disposition in paragraph 1, above, is inoperative or is invalid for any reason, or if the trust referred to in paragraph 1, above, fails or is revoked, I incorporate herein by reference the terms of that trust, as executed on this date, without giving effect to any amendments made subsequently, and I bequeath and devise the residue of my estate to the Trustee named in the trust as Trustee, to be held, administered, and distributed as provided in this instrument. The above-described Declaration of Trust was executed by me for the purpose of creating a revocable inter-vivos trust. All property distributed to said trust under the terms of this will shall be held, administered and distributed according

to the terms of said Declaration of Trust, including any amendments thereto in effect at my death. Said trust was created during my lifetime and shall not be construed to be a testamentary trust.

7. If I have a minor child(ren), I hereby nominate, constitute and appoint N/A as the Guardian of my Child(ren). In the event that he or she is unable or unwilling to so serve in this capacity, then I hereby nominate, constitute and appoint the following people in the order listed as my Alternate Guardian(s): N/A.

8. I hereby nominate, constitute and appoint JOHN C. SAMPLE as the Guardian of my Person.

9. No bond shall be required of any Guardian.

10. In the event, any provision of this Last Will and Testament is held to be invalid by a Court of competent jurisdiction, then such finding shall invalidate only that provision leaving the balance of this Last Will and Testament in force.

11. I confirm to my spouse their one-half interest in any of our community property, with or without the necessity of probate administration or other court order, at my spouse's discretion. It is my intention by this Will to dispose of my separate property (if any) and my interest in the property owned by my spouse and me (other than any property held in joint tenancy with my spouse at the time of my death).

12.A. Payment of Estate Expenses. My Executor may pay from my estate, after consulting with the then-acting Trustee or Trustees of the above-mentioned Trust Agreement, all debts which are then due and enforceable against my estate, the expenses of my last illness, the expenses of my final disposition without regard to statutory limitation or the necessity of prior court approval, the expenses of administering my estate, and all death taxes and governmental charges imposed and made payable under the laws of the United States or of any state or country by reason of my death. Such taxes shall include taxes imposed upon life insurance, endowment or annuity contracts upon my life, and upon all other property, whether passing under my Will or otherwise; provided that the assets, if any, over which I hold any taxable power of appointment at my death shall bear the entire increment and the burden of death taxes and other governmental charges to the extent that the total of such taxes and charges is greater than would have been imposed and made payable if I did not hold such a power of appointment, and to the extent required by law, I exercise such power of appointment in favor of the appropriate taxing authorities to discharge such taxes. Other than the above direction for the taxation of a power of appointment, the pro-ration of taxes imposed upon my estate shall be in the manner directed in said trust.

If my residuary estate is insufficient for such payments, in whole or in part, or if, in the discretion of my Executor, all or a part of such payments from my estate would prejudice the best interests of my estate, then my Executor shall direct the then-acting Trustee or Trustees of said trust to pay the appropriate amounts, either directly or to my Executor for such purposes.

12.B. Interest in Retirement Plans. I hereby release and give to my spouse all of my interest, if any, in all qualified retirement plans (i.e., IRA, Keogh, 401k, Pension and/or Profit-Sharing Plans) of which they are the employee/owner/participant, unless otherwise stated in my trust..

12.C. Gift to Trust. I give, devise and bequeath the remainder of my estate to the then-acting Trustee or Trustees of the above-mentioned Trust Agreement, together with any additions or amendments thereto, to be added to the principal of that Trust and to be held, administered and distributed under the Trust Agreement and any amendments to such Trust Agreement. I direct that such Trust Agreement shall not be administered under court supervision, control or accounting, and the Trustee shall not be required to give bond in such capacity.

13. Power to Elect "Portability". In addition to the tax powers hereinabove set forth, my Executor is specifically authorized to elect, to the extent and in the manner authorized by §2010(c)(2) of the Code and any applicable regulations thereto, the allocation to my wife of any unused portion of my "applicable exclusion amount" for federal estate tax purposes; it is my intent that my Executor may affirmatively elect "portability" of the "deceased spousal unused exclusion amount" [as said term is defined in §2010(c)(4) of the Code] pursuant to §2010(c)(5)(A) of the Code.

IN WITNESS WHEREOF, I have signed this Pour Over Will on date [NOTARY DATE].

JOAN C. SAMPLE

SAMPLE

SAMPLE

DECLARATION OF WITNESSES

This instrument was, on the date hereof, signed and published by JOAN C. SAMPLE, was the Will of JOAN C. SAMPLE. The Testator thereupon signed this Will in our presence and in the presence of each of us, and we, at the same time, at his/her request, in his/her presence and in the presence of each other, have hereunto signed our names and addresses as attesting witnesses.

We declare under penalty of perjury that the foregoing is true and correct, and that this declaration was executed on **[NOTARY DATE]**.

DATED: [NOTARY DATE]

WITNESS:

Signature: /s/
22336 HARPER AVENUE
ST. CLAIR SHORES, MI 48081

DATED: [NOTARY DATE]

WITNESS:

Signature: /s/
22336 HARPER AVENUE
ST. CLAIR SHORES, MI 48081

State of Michigan)

) ss.

County of Macomb)

Acknowledged by JOAN C. SAMPLE, before me on **[NOTARY DATE]**.

Signature: _____
Notary, Public, State of Michigan, County of Macomb