

**Information & Instructions: Long will with estate planning provisions including a marital deduction trust and family trust and insurance trust**

**PREVIEW**

1. The following will contains an unlimited marital deduction trust, family & insurance trust and spouse's election with regard to community property.

2. Ordinarily the estate planner will want to have insurance proceeds excluded from the testator's or testatrix's gross estate.

a. The planner may want to have the insurance proceeds placed in a separate life insurance trust that is not part of the gross estate.

b. In the event that insurance proceeds should be administered as part of the trust and estate plan (whether the insurance proceeds are included in the gross estate or not), then this trust includes the insurance proceeds as part of the trust corpus. This is done for property management reasons.

c. In this will, the testator gives all of his or her interest in all insurance policies on the life of his or her spouse to the Trustee of the Family and Insurance Trust. The trust is set up for the sole use and benefit of the testator's or testatrix's children.

3. The will format is the same as the preceding wills, with the exception that the will may contain more boiler plate language than the preceding wills. This will provides more estate planning for the clients, in the event their estate turns out to be taxable.

4. This Will forms appropriate when the net assets of the husband and wife added together exceed the federal exemption equivalent. Projected life insurance proceeds should be included in estimating the projected taxable estate unless the proceeds are in a separate life insurance trust where the insured has no "incidents of ownership". Since the estate may be taxable, the attorney should consider all available estate planning techniques.

5. Use of the marital deduction trust is intended to save estate taxes that would otherwise be payable when both spouses have died. If the total net assets of the husband and wife are double the federal exemption equivalent amount, then the clients may wish to consider both a marital trust and generation skipping trusts. Documents for such extensive planning are beyond the scope of this document and chapter.

**THANK YOU**  
ESTATE PLANNING AND THE PREPARATION OF WILLS AND TRUSTS  
REQUIRES A THOROUGH KNOWLEDGE OF WILL DRAFTING  
PRINCIPLES, ESTATE PLANNING AND TAX LAWS.

**THIS DOCUMENT MAY CONTAIN PROVISIONS WHICH HAVE TAX OR  
OTHER CONSEQUENCES BECAUSE THE ATTORNEY, EXECUTOR OR  
CLIENT MAY HAVE TO MAKE DECISIONS OR ELECTIONS WITHIN TIME**

**FRAMESSE OF THIS STATE OR FEDERAL LAWS INCLUDING THE  
INTELLECTUAL REVENUE CODE.**

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**PREVIEW**  
IT IS ESSENTIAL THAT THE WILL OR TRUST CHOSEN IS APPROPRIATE FOR YOUR INDIVIDUAL CLIENT'S PERSONAL AND TAX CONSIDERATIONS. SOME OF THE WILLS IN THIS PROGRAM MAY NOT HAVE SUFFICIENT OR COMPREHENSIVE TAX SAVING PROVISIONS WHICH MAY BE APPROPRIATE FOR YOUR CLIENTS. THE WILLS THAT HAVE TAX SAVING PROVISIONS MAY BE INSUFFICIENT FOR CLIENTS WITH POTENTIALLY LARGE ESTATES, ACCORDINGLY MORE IN DEPTH ESTATE PLANNING MAY BE NECESSARY.

IF THE TOTAL NET ASSETS OF THE HUSBAND AND WIFE EXCEED THE FEDERAL EXEMPTION EQUIVALENT, THEN THE CLIENTS MAY WISH TO CONSIDER BOTH A MARITAL TRUST AND GENERATION SKIPPING TRUSTS. DOCUMENTS FOR COMPLEX ESTATE PLANNING ARE BEYOND THE SCOPE OF THIS DOCUMENT AND CHAPTER.

PLEASE CONSULT EXPERT TAX OR ESTATE PLANNING RESOURCES TO ASCERTAIN THAT THE DOCUMENTS PRODUCED BY THIS PROGRAM MEET YOUR CLIENT'S NEEDS.

**THIS DOCUMENT**

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Form: Long will with estate planning provisions including a marital deduction trust, family trust and insurance trust

# PREVIEW

## LAST WILL AND TESTAMENT OF [NAME]

State of Texas

County of \_\_\_\_\_

I, [Name], of [County Name] County, Texas, being over the age of eighteen (18) years and of sound and disposing mind and memory, and not acting under the undue influence of any person whomsoever, do make, publish and declare this instrument to be my Last Will and Testament.

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## 1. IDENTITY OF TESTATOR OR TESTATRIX'S FAMILY

1.1 I declare that I am now married to [Name] and all references in this Will to "my spouse" are to [Him or her].

1.2 I have [Number of children]. All references in this Will to "my children" are to [Children: names] and to any other children that may be subsequently born to or adopted by me.

1.3 I have [Number of grandchildren] grandchildren. All references in this Will to my "grandchildren" are to [Grandchildren's names] and to any other grandchildren born to or adopted by my "children."

1.4 I have no deceased children.

# THIS DOCUMENT

## 2. PAYMENT OF FUNERAL EXPENSES AND TAXES

2.1 I direct that my funeral expenses be paid by my Independent Executor as soon as practicable after my death.

2.2 All taxes, including any interest and penalties thereon, which may be payable by reason of my death and all of my debts, funeral expenses and administration expenses shall be charged against and paid out of my residuary estate.

2.3 Payment for said expenses shall not be made from the proceeds of any life insurance policies payable to my beneficiaries (other than my estate).

2.4 My Executor is specifically given the right to renew and extend, in any form that it deems best, any debt or charge existing at the time of my death.

## 3. PROPERTY BEING DISPOSED OF

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3.1 It is my intention to dispose of all my property that I may own or control including but not limited to all real and personal property or other interests, community and separate, which I have the right to dispose of by this Will.

#### 4. BEQUESTS AND DEVISES

4.1 If my spouse survives me, then I hereby give, devise and bequeath unto my spouse all automobiles, clothing, jewelry, household goods, furniture and furnishings that I may have in our community residence.

a. This devise does not include cash, stocks, bonds, coin or other specialty collections, real estate or other property that is not stated above. If my spouse fails to survive me, then I give such property to my children in equal shares, per stirpes, with particular items to be allocated among my children as they may agree, or if they cannot agree, as my Executor shall decide.

4.2 I hereby give, devise and bequeath the rest and residue of my property, real, personal, separate and community, wherever situated, of which I may die seized or possessed, or to which I may be entitled at the time of my death, including the items which were excluded from the devise stated in Paragraph 4.1 above, to my Trustee, in trust for the use and benefit of my spouse in accordance with the Trust instruments created herein in Paragraphs 5 and 6.

4.3 In the event my spouse predeceases me, or if my spouse dies within ninety (90) days after my death (unless this Will is probated prior to my spouse's death), whichever occurs earlier, then in any of these events, I give, devise and bequeath all of my property, real, personal, separate and community, of every kind and character, wherever situated, to my Trustee, IN TRUST, for the use, care and benefit of my children per stirpes, rather than per capita, in accordance with the Family Trust created herein in Paragraph 6 of this Will.

4.4 I hereby direct that the share of any child of mine who predeceases me shall be given to said child's issue, if any; if no such issue is alive, said share shall be divided equally among my remaining living children provided for herein.

4.5 If at the time of my death, I leave surviving me any other child or children born to or adopted by me subsequent to the date of this Will, then it is my will and I hereby direct that this Paragraph 4.5 shall inure to the benefit of and shall include after born or adopted child or children as a beneficiary herein, along with my children named above, so that all of my children shall take and receive such property under my Will in equal proportions.

4.6 If all of my children should predecease me and there are no other children born to or adopted by me, and there are no issue of such predeceased child, then I hereby bequeath and devise all of my property, real, personal, separate and community to [Name].

4.7 Should the beneficiaries described in paragraph 4.6 predecease me, then I bequeath and devise all of my property of every kind and character to my heirs at law, if any, and have a like in equal shares.

## 5. UNLIMITED MARITAL DEDUCTION TRUST

# PREVIEW

5.1 If my spouse survives me, then I give to my Trustee, IN TRUST, to be administered as provided for herein, a marital deduction bequest. This bequest shall be equal to the maximum marital deduction (which is allowable in determining the Federal estate tax on my gross estate diminished by the value) for Federal estate tax purposes of all other items, if any, in my gross estate which qualify for the maximum marital deduction (and which pass or have passed to my spouse under any other provisions of this Will or otherwise).

a. This bequest shall be reduced by an amount (which my Executor shall determine) if any amount is needed to increase my taxable estate as calculated for Federal estate tax purposes to the largest amount which, after allowing for all allowable credits and/or deductions, will result in no Federal estate tax being imposed upon my estate.

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b. In making the computations necessary to determine the amount of this bequest, the final determinations of the Federal estate tax proceedings of my estate shall control.

c. My Executor shall transfer to this Trust (pursuant to this section) only those properties in my estate which qualify for the marital deduction and shall value each such property at the time of its distribution.

d. Interest on this bequest shall accrue at the rate of six percent (6%) per annum beginning in (6) months after my death.

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e. My spouse may direct my Trustee to convert any unproductive property in this Trust into productive property within a reasonable time after my death.

f. This bequest is intended to entitle my estate to the maximum marital deduction (except as limited above) and any provision of this Will which may conflict with this intention shall be disregarded, reconciled or amplified to accomplish this objective.

g. During my spouse's lifetime, no income or principal of this Trust shall be distributed to any person other than my spouse.

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5.2 My spouse, acting alone and without the joinder of any other person, may disclaim all or any part of the gifts in this Trust or made in any section of this Will and the portion of any such gift so disclaimed, if any, shall lapse and pass to the next stated beneficiary under Paragraph 4 of this Will; provided, however, any such disclaimer shall be made within the time and evidenced in the manner provided by law for disclaimers of outright gifts under Wills.

5.3 Distributions

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a. My Trustee shall distribute the net income of this Trust to my spouse as frequently as my spouse desires said income. Said distribution shall be made at least quarterly. My Trustee shall also distribute to my spouse such amounts of the Trust principal as are necessary, when added to the funds reasonably available to my spouse from all other sources known to my Trustee (excluding the Family Trust which is created under Paragraph 6) to provide for my spouse's and my children's health, support and maintenance, in order to maintain a generous and liberal standard of living to which my family was accustomed at the time of my death.

b. In addition, my Trustee, in its discretion, may distribute such amounts of Trust principal to my spouse as is requested for making gifts to any of my descendants.

5.4 Special Distributions of Corpus. If at any time during the existence of this Trust, the net income which shall be distributed to my spouse under the terms hereof together with income from the Trust created out of my residuary estate and income available from other sources, shall not be adequate in the opinion of the Trustee for my spouse's comfort, happiness, health, maintenance and support in accordance with spouse's station in life, then the Trustee may make liberal and generous distributions of corpus out of this Trust directly to my spouse to the extent and in the manner that the Trustee may deem advisable.

5.5 Special Power of Appointment by Will.

a. My spouse shall have a special testamentary appointment to appoint outright, in trust or otherwise, all or any part of the principal of this Trust to any one or more of my descendants provided, however, that my spouse shall not have the power to appoint the Trust principal to said spouse's creditors, my spouse's estate or the creditors of my spouse's estate. These powers shall be exercisable only by specific reference in my spouse's will.

b. If my spouse does not exercise this special power of appointment, at my spouse's death the property in this Trust shall be distributed and paid over as if it were a part of my Family Trust which is created in Paragraph 6.

5.6 Spouse's Death:

a. Upon my spouse's death, my Trustee shall pay from the principal (or unappointed principal, as the case may be) of this Trust, the difference between all taxes which must be paid by reason of my spouse's death and those taxes which would be payable by reason of my spouse's death had such principal (or unappointed principal, as the case may be) not been includable in my spouse's gross estate for the purpose of calculating such taxes.

b. My Trustee, in my Trustee's discretion, may pay from such principal (or unappointed principal, as the case may be) all or part of my spouse's funeral expenses, claims which are legally enforceable against my spouse's estate (including

estate and inheritance taxes) and reasonable expenses of administration of my spouse's estate, but my Trustee shall not make any such payments that are not in the best interest of the beneficiaries of the other Trusts created by this Will.

c. My Trustee shall not make any payments under this section from any insurance proceeds or any employee benefits which are not includable in the gross estate of my spouse for Federal estate tax purposes. My Trustee may make such payments directly or may pay over the amounts to the duly qualified Executor or administrator of my spouse's estate.

d. Written statements by the Executor or administrator of my spouse's estate of the sums that may be paid under this section shall be sufficient evidence of their amounts and my Trustee shall be under no duty to see to the application of any such payments.

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5.7 Trust Termination:

a. This Trust shall terminate when my spouse dies or at any other such time as my spouse may so desire.

b. Upon termination, the remaining principal of this Trust which has not been disposed of by my spouse or by my spouse's will, shall pass to my Trustee for my Family Trust created in Paragraph 6 herein.

c. This provision shall not limit or impede my spouse's special power of appointment to devise said interests in this Trust.

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5.8 Limitation on Discretion of Trustee. In determining the income payable to my spouse under the terms of this Marital Deduction Trust and in determining the manner in which expenses are to be borne and the manner in which receipts are to be credited as between principal and income, and in determining what shall constitute corpus or principal, the Trustee shall make such determination, distributions, and allocations in accordance with the Trustee powers described hereafter in this Will.

5.9 General Powers and Duties of Trustee. Except as specifically provided otherwise, the Trustee of the Trust created pursuant to this section shall have and exercise, where appropriate and applicable to this Trust, all of the rights, powers and privileges, and shall be subject to all of the duties, provisions, conditions and limitations hereafter specified in Paragraph 7 of this Will; provided that, notwithstanding anything else herein contained, I shall have no power, right, duty or obligation which will result in the failure to qualify for the marital deduction allowable under the Internal Revenue Code of the property passing pursuant to this Paragraph 5.

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**6. FAMILY AND INSURANCE TRUST**

6.1 Family Trust:

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a. If my spouse or any issue of mine survives me, I give all of the residue of my estate to my Trustee, TRUST, to be administered as provided in this Paragraph. If my spouse survives me, my spouse shall be the primary beneficiary of each Trust created by this Paragraph.

b. If my spouse fails to survive me, I give the rest and residue of all of my estate and property to those of my descendants who survive me per stirpes, as stated in paragraphs 4.3, 4.4 and 4.5, above.

c. In this event, my Trustee shall divide the Trust property (and property allocated pursuant to other provisions of this Will) into equal shares as follows: One share for each of my children who survive me and one share for each of my children who fail to survive me but who has one or more descendants who survive me.

d. Each share set aside for the descendants of one of my children who fail to survive me shall be further divided into portions for such descendants, per stirpes.

e. Each share hereby set aside for one of my children who survive me and each share or portion hereby set aside for a descendant of one of my children who fail to survive me shall constitute a separate Trust, and the records of my Trustee shall be kept accordingly.

f. If my spouse and all of my descendants should predecease me, then this Trust shall be void and my property shall pass per the provisions of Paragraph 4 of this Will.

g. Each such Trust shall be known by the name of my descendant for whom it is created (hereafter called "Beneficiary" of his or her Trust), which descendant shall be the secondary beneficiary of such Trust during my spouse's lifetime and the primary beneficiary thereafter.

h. If any contingency occurs under which any Trust property is not disposed of, such property shall pass in accordance with Paragraph 4 above, and be paid in the same manner as if my spouse and all of my descendants had failed to survive me.

6.2 Notwithstanding any other provisions of this Will to the contrary, I give all of my interest in all insurance policies on the life of my spouse to the Trustee of this Family and Insurance Trust for the sole use and benefit of my children. Said interest shall be held in a separate Trust subject to the following provisions:

a. The Trust created pursuant to this section shall be administered and distributed in the same manner as provided for the administration and distribution of the residue of my estate pursuant to this Paragraph of this Will, except that with respect to any Trust created pursuant to this section, my spouse shall not be a Trustee or a beneficiary of such Trust, shall have no power to appoint such Trust Principal or income therefrom, shall have no power to remove the Trustee of such

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Trust; and shall not have any other incidents of ownership over such interest in any such policies.

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b. At any time after the death of my spouse, my Trustee may, in my Trustee's absolute and uncontrolled discretion, combine the Trust created pursuant to this Section with the parallel separate Trust created pursuant to this Paragraph of this will or combine each separate Trust created for a Beneficiary pursuant to this Section with the parallel separate Trust created for such Beneficiary by this Paragraph of this Will.

c. My Trustee of the parallel separate Trust to be administered pursuant to this Paragraph or the parallel separate Trust created for a Beneficiary shall pay any income or other taxes which may be owed by the Trust or by such Beneficiary's Trust created by this section and my Trustee of said parallel separate Trust may also pay the premiums which may become due and payable by the Trust or by such Beneficiary's Trust created pursuant to this section, provided, however, that the Trustee of neither Trust shall be under an obligation to pay such premiums or to make certain that such premiums are paid by others or to notify any persons of the nonpayment of such premiums.

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d. My Trustee shall be under no responsibility or liability of any kind, in case any life insurance policy premiums are not paid; however, the Trustee may apply any dividends received by it on life insurance policies to the payment of premiums thereon.

e. If at any time during the continuance of this Trust that the premiums due upon any policy are in default or that premiums to become due will not be paid, either by my spouse or by any other persons, my Trustee, in my Trustee's absolute and uncontrolled discretion, may apply any cash values attributable to such policy to the purchase of paid up insurance or extended insurance, or may borrow upon such policy for the payment of premiums due thereon, or may accept the cash value of such policy upon its forfeiture.

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### 6.3 Income Distributions.

a. The Trustee shall distribute at such intervals as it may determine to my spouse so much of the net income of the Trust as when added to income available to my spouse from other sources that will in the sole opinion of the Trustee adequately provide for my spouse's health, support and maintenance in accordance with my spouse's station in life.

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b. The Trustee shall distribute among my issue so much of any net income of the Trust estate not distributed to my spouse and children as the Trustee may deem proper and appropriate to provide for their comfort, happiness, health, education, maintenance and support.

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c. I particularly desire that each of my children be afforded every opportunity to obtain a complete education, including attendance at graduate and professional schools, as he or she may reasonably desire and be qualified to obtain. Any income not distributed shall be accumulated and added to the corpus of the Trust.

d. Any distributions made under this Trust need not be equal among beneficiaries and shall not be charged against the beneficiaries' respective shares of the Trust.

e. In addition, my Trustee, in its absolute and uncontrolled discretion, may distribute to my spouse and to my descendants (or to any of them) all or any part of the Trust income not required to be distributed pursuant to other provisions of this section, without regard to any standard or other sources or support.

f. Any income not distributed shall be accumulated and added to the corpus of the Trust.

6.4 Corpus Distributions. If at any time during the term of this Trust the net income which is distributed under the terms hereof, together with other income from other sources which may be available for such purposes, shall not be adequate in the opinion of the Trustee for the proper and appropriate education, health, maintenance and support in accordance with the station in life of any beneficiary of the Trust to whom income is distributable at the time of the particular distribution, the Trustee in its absolute and sole discretion may supplement the same liberally and generously out of the corpus of the Trust to such extent and in such manner as the Trustee may deem necessary and appropriate for said purposes, and the amount of such supplement distribution shall not be charged against the share, if any, of the particular beneficiary of the Trust receiving the same.

6.5 Termination. After my spouse and I have both died and when all of my living children have attained twenty-one (21) years of age, the Trustee shall distribute the balance of the then remaining corpus and undistributed income to my issue, per stirpes, but if none of my issue is then living and none of the other beneficiaries provided for in Paragraph 4 of this Will, if any, are alive, to my heirs-at-law determined as of the time of such distribution under the Texas laws of descent and distribution.

6.6 Continuation for Descendants of Deceased Children.

a. If at the termination of this Trust as provided for in paragraph 6.5 above, any beneficiary entitled to distribution of a portion of this Trust shall not have attained the age of twenty-one (21) years, said beneficiary's share shall be retained in Trust and distributed to said beneficiary in fee simple and free of trust when said beneficiary shall attain such age.

b. If said beneficiary should die prior to attaining twenty-one (21) years of age, upon the beneficiary's death, said beneficiary's share shall be distributed to the beneficiary's issue, per stirpes.

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c. Notwithstanding the provisions of this Trust above, upon the termination of the Trust created by this Paragraph, if my child of mine is then deceased ("my deceased child"), who has one or more children then living, and the distribution of any share of Trust property to such children of my deceased child above would be a taxable termination for generation skipping tax purposes, then an amount of property as will be equal to the maximum remaining exclusion from the generation skipping tax allowed by the Internal Revenue Code, with my deceased child being the deemed transferor for generation skipping tax purposes, shall be distributed to my deceased child's then living children in equal shares subject to the provisions of Section 11. 2 of this Will, provided, however, that the aggregate amount of property to be distributed, outright or otherwise, to each then living child of my deceased child pursuant to this section shall not exceed the share of Trust property allotted to such child of my deceased child and any property distributed to such child of my deceased child shall be subtracted from the share to be distributed to such child of my deceased child. My Trustee shall use as the value of the property to be distributed to each then living child of my deceased child its value at the date of distribution.

d. If none of my issue are then living, and none of the other beneficiaries provided for in Paragraph 4 of this Will, if any, are alive, then the distribution shall be made to my heirs-at-law determined as of the time of such distribution under the Texas laws of descent and distribution.

#### 6.7 Distributions During Continuation.

a. So long as a share of the Trust is held in trust for a beneficiary under the provisions of paragraph 6. 5 above, the Trustee shall distribute to such beneficiary so much of the Trust income and corpus as the Trustee shall determine to be necessary to provide for the comfort, happiness, health, education, maintenance or support of such beneficiary.

b. Distribution of the entire corpus of a share is authorized if the Trustee shall determine such distribution shall be to the best interest of such beneficiary in accordance with the foregoing standard or because the share is so small that continued administration in trust is no longer economical.

6.8 Spendthrift Clause. No beneficiary of the Trust shall have the right or the power to anticipate, by assignment or otherwise, any income or corpus given to such beneficiary by this Will, nor in advance of actually receiving the same, have the right or power to sell, transfer, encumber or in anyway charge same; nor shall income or corpus or any portion of the same, be subject to any execution, garnishment, attachment, insolvency, bankruptcy, or legal proceeding of any character, or legal sequestration, levy or sale, or in any event or manner be applicable or subject, voluntarily or involuntarily, to the payment of such beneficiary's debts.

#### 6.9 Maximum Duration.

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a. Notwithstanding anything in this Will to the contrary, I direct that the Trust created hereunder shall in all events terminate not later than twenty-one (21) years from and after the death of the survivor of my spouse and all of my issue living at the time of my death.

b. I further direct that as to any property at any time a part of the Trust as to which under the laws of any state applicable to trusts of such property the Trust is required to be terminated at any time prior to its normal termination pursuant to the provisions of this Will, the Trust as to that particular property shall terminate at the time required by the laws of such state.

c. Upon such termination of the Trust, in whole or in part, as the case may be, the corpus and undistributed income of the Trust, or the assets and property as to which the Trust is terminated, shall be delivered and distributed in fee simple and free of trust unto those persons who would be entitled thereto as if the expiration of such term were a termination of the Trust under the preceding provisions in this Paragraph 6.

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6.10 Trustee shall maintain the Trust estate in one common Trust fund which shall be divided into separate accounts for each beneficiary for purposes of administration and accounting, and the Trustee shall provide to each beneficiary or guardian of said beneficiary a statement of accounting not less often than annually of such beneficiary's respective Trust estate along with its earnings and distributions.

6.11 General Powers and Duties of Trustee. Except as specifically provided otherwise, the Trustee of the Trust created pursuant to this section shall have and exercise, where appropriate and applicable to this Trust, all of the rights, powers and privileges, and shall be subject to all of the duties, provisions, conditions and limitations hereinafter specified in Paragraph 7 of this Will.

6.12 If, in the sole opinion and discretion of the Trustee, one of the beneficiaries of the Trust shall incur extraordinary expenses, due to illness, the Trustee shall have the right to invade the other beneficiaries' share of the Trust funds to aid said beneficiary.

## **7. SPOUSE'S COMMUNITY PROPERTY**

7.1 To relieve my spouse of the care, duty and responsibility of managing his or her estate, and to obtain the advantage of common management of our properties and estate, my spouse may elect and I request and suggest that my spouse so elect, to permit his or her one-half interest in our community property to be placed into trust for administrative convenience. This request shall not be considered a prerequisite to inherit the gifts contemplated hereunder. This request does not constitute an election. Accordingly, if my spouse survives me and so elects, I give my spouse's one-half interest in our community property (except for the property referred to in Paragraph 4.1) to my Trustee, IN TRUST, to be administered as provided for in this Paragraph. Any Trust administered pursuant to this Paragraph shall be for the sole benefit of my spouse and shall be called by my spouse's name. This disposition of my spouse's interest in our community property shall be effective without his or her acquiescence given in writing to my Executor within one (1) year after

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my death, and the failure of my spouse to give such acquiescence shall not diminish the benefits otherwise provided for my spouse pursuant to this Will.

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7.2 My Trustee shall distribute the net income of any Trust administered pursuant to this Paragraph to my spouse at least quarterly. In addition, my Trustee may distribute such amounts of Trust principal to my spouse as my Trustee, in my Trustee's absolute and uncontrolled discretion, deems desirable from time to time, including, but not limited to, distributions to provide for the support and maintenance of my spouse. My spouse shall have the power to require that any unproductive property in this Trust be converted into productive property within a reasonable time.

7.3 My spouse shall have the general power, alone and in all events, to appoint (outright, in trust or otherwise) all or any part of the principal of any Trust administered pursuant to this Paragraph to himself or herself, his or her estate or any other person or persons. This power shall be exercisable by my spouse by a knowledge instrument delivered to my Trustee during my spouse's lifetime or by specific reference in my spouse's Will.

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7.4 Upon the death of my spouse, the unappointed principal of the Trust shall be distributed to my spouse's Executors or administrators for administration and distribution as a part of his or her estate.

## **8. POWERS AND DUTIES OF TRUSTEE AND EXECUTOR**

8.1 Any Trustee or Independent Executor serving hereunder shall act independent of control by any court and shall be under all the duties and shall have all of the powers provided for Trustees by the Texas Trust Code, as it now reads or as it may hereafter be amended; provided that if the Texas Trust Code conflicts with the express provision of this agreement, the provision herein shall control.

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8.2 The Trustee shall determine what is income and what is principal of each Trust created under this Trust Agreement, and what expenses, costs, taxes, and charges of any kind whatsoever shall be charged against income and what shall be charged against principal in accordance with the applicable statutes of the State of Texas, as they now exist and may from time to time be enacted, amended, or repealed.

8.3 No Trustee appointed under this Trust Agreement shall at any time be held liable for any action of default of itself or its agent or any other person in connection with the administration of the Trust Estate, unless caused by its own gross negligence or by willful commission by it of an act in breach of trust. In making any distribution and taking any action whatsoever hereunder, the Trustee may rely and shall be fully protected in relying upon any notice, certificate, affidavit or any other paper or document believed by the Trustee to be genuine, or upon any evidence deemed by the Trustee to be sufficient. The Trustee shall be protected and held harmless in making any payments made in good faith, and without actual notice or knowledge of any changed condition or status of any person receiving payments upon a condition, and it shall not be held responsible or accountable for the use and application of any payment or distribution made in good faith.

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8.4 In addition to the powers granted to my Trustee as stated under the Texas Trust Code, and specifically not intending to limit my Trustee's powers as granted above, but in addition to those powers, I hereby specifically authorize my Trustee to perform the following powers and duties:

a. Investments. To invest and reinvest in every kind of property, real, personal, or mixed, and every kind of investment, specifically including, but not by way of limitation, corporate obligations of every kind, and stocks, preferred or common.

b. Management of Securities. To exercise, respecting securities held in the Trust estate, all of the rights, powers, and privileges of an owner, including, but not limited to, the power to vote, give proxies, and to pay assessments and other sums deemed by the Trustee necessary for the protection of the Trust estate; to participate in voting trusts, pooling agreements, foreclosures, reorganizations, consolidations, mergers, and liquidation; and in connection therewith to deposit securities with and transfer title to any protective or other committee under such terms as the Trustee may deem advisable; to exercise or sell stock subscription or conversion rights; to accept and retain as an investment any securities or other property received through the exercise of any of the foregoing powers, regardless of any limitations elsewhere in this instrument relative to investments by the Trustee.

c. Form of Ownership of Trust Property. To hold securities or other Trust property in the name of the Trust as Trustee under this Trust Agreement.

d. Business Interests. To continue and operate, to sell or to liquidate, as the Trustee deems advisable at the risk of the Trust estate, any business or partnership interest received by the Trust estate.

e. Sell and Exchange. To sell for cash or on deferred payments and on such terms and conditions as are deemed appropriate by the Trustee whether at public or private sale, to exchange and to convey any property of the Trust estate.

f. Lease. To lease any real or personal property of the Trust estate for any purpose for terms within or extending beyond the duration of the Trust.

g. Property Management. To manage, control, improve and repair real and personal property belonging to the Trust estate.

h. Development of Property. To partition, divide, subdivide, assign, develop and improve any Trust property; to make or obtain the vacation of plats and adjust boundaries or to adjust differences in valuation on exchange or partition by giving or receiving consideration; and to dedicate land or easements to public use with or without consideration.

i. Repair, Alter, Demolish and Erect. To make ordinary and extraordinary repairs in, alterations in, building of other Trust property, to demolish any



improvements, to raise party walls or buildings, and to erect new party walls or buildings as the Trustee deems advisable.

**PREVIEW**

j. **Borrowing and Encumbering.** To borrow money for any Trust purpose from any person, firm or corporation on the terms and conditions deemed appropriate by the Trustee and to obligate the Trust estate for repayment; to encumber the Trust estate or any of its property by mortgage, deed of trust, pledge or otherwise, using whatever procedures to consummate the transaction deemed advisable by the Trustee; to replace, renew, and extend any encumbrance and to pay loans or other obligations of the Trust estate deemed advisable by the Trustee.

k. **Natural Resources.** To enter into oil, gas, liquid or gaseous hydrocarbon, sulfur, metal and any and all other natural resource leases on terms deemed advisable by the Trustee and to enter into any pooling, unitization or repressurization, community, and other types of agreements relating to the exploration, development, operation and conservation of properties containing minerals or other natural resources; to drill, mine, and otherwise operate for the development of oil, gas and other minerals; to contract for the development of oil, gas and other minerals; to contract for the installation and operation of absorption and repressuring plants; and to install and maintain pipelines.

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l. **Insurance.** To procure and carry at the expense of the Trust estate insurance of the kinds, forms, and amounts deemed advisable by the Trustee to protect the Trust estate and the Trustee against any hazard.

m. **Enforcement of Hypothecations.** To enforce any deed of trust, mortgage, or pledge held by the Trust estate and to purchase at any sale thereunder any property subject to any such hypothecation.

**THIS DOCUMENT**

n. **Extending Time of Payment of Obligations.** To extend the time of payment of any note or other obligation held in the Trust estate, including accrued or future interests, in the discretion of the Trustee.

o. **Adjustment of Claim.** To compromise, submit to arbitration, release with or without consideration, or otherwise adjust claims in favor of or against the Trust estate.

p. **Litigation.** To commence or defend at the expense of the Trust estate any litigation affecting the Trust or any property of the Trust estate deemed advisable by the Trustee.

**THANK YOU**

q. **Administration Expenses.** To pay all assessments, taxes and all other expenses incurred in the collection, care, administration and protection of the Trust estate.

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r. **Employment of Attorneys, Advisors and Other Agents.** To employ any attorney, investment advisor, accountant, broker, tax specialist, or any other agent deemed necessary in the discretion of the Trustee; and to pay from the Trust estate reasonable compensation for all services performed by any of them.

s. **Minor's Property.** To store personal effects given to a person who is a minor (or a person who my Executor deems incapacitated) for later distribution to such person, or to sell such property and add the proceeds of sale to a Trust of which such person is a beneficiary.

t. **Termination by Trustee of Small Trust.** To terminate in the discretion of the Trustee, any Trust which is held for the beneficiary if the fair market value of the Trust, at any time becomes less than \$1,000 and, regardless of the age of the income beneficiary, the Trustee may then distribute the principal and any accrued undistributed net income to the beneficiary, or to his or her guardian, conservator or other fiduciary.

u. **Partitions.** The Trustee shall have the power to make all partitions and divisions contemplated by this Will. The actual partitions and divisions made by the Trustee shall be binding and conclusive upon all interested parties. Any partitions, divisions or distributions may be made by allocating assets and property proportionately in kind or by allocating undivided interests therein in kind.

v. **Distributions and Applications.** All distributions and all uses and applications of Trust funds, either income or principal, may be made directly to or expended for the benefit of the persons entitled thereto without the intervention of any legal guardian or other legal representative. The Trustee may pay any income or principal distribution to or for the benefit of a beneficiary, including but not limited to, the following methods:

(i) Directly to the beneficiary;

(ii) To the legal or natural guardian or person having custody of the beneficiary; or

(iii) Directly for the maintenance or support of the beneficiary;

(iv) To a person or financial institution serving as custodian for the minor beneficiary under the Uniform Gifts to Minors Act of Texas, or any other state; or

(v) By reimbursing the person who is actually taking care of the beneficiary (even though such person is not the legal guardian) for expenditures made by such person for the benefit of the beneficiary; and the written receipts of the person receiving such distributions shall be full and complete acquittances to my Executor or Trustee.

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# PREVIEW

w. Liability of Third Party. No purchaser of any sale made by the Trustee, or persons dealing with the Trustee hereunder shall be obliged to see to the application of any money or property paid or delivered to the Trustee. No person dealing with the Trustee other than the beneficiaries shall be obliged to inquire into the expediency or propriety of any transaction or the authority of the Trustee to enter into and consummate the same upon such terms as he or she may deem advisable.

x. Records. The Trustee shall keep complete and accurate books of account of the Trust, the Trust property and all transactions pertaining thereto. Such records shall be available for inspection at all times during business hours by any beneficiary, or by any person or persons designated by any one of them. The Trustee shall make annual statements showing the itemized receipts and disbursements of the income and principal of each Trust and the wise reflecting the condition thereof, and shall furnish copies of such statements to the beneficiaries of the Trust. When there is a corporate Trustee, it shall have custody of all assets, books and records of the Trust.

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## 9. FIDUCIARY APPOINTMENTS

### 9.1 Independent [Executor or Executrix]:

a. I appoint my spouse, [Name], to be Independent [Executor or Executrix] of my Will and estate.

b. If my spouse does not qualify, or having qualified, resigns, becomes incapacitated or ceases to act, I appoint [Name] to act in [place as Independent Executor of my Will.]

c. If the above named person cannot accept the appointment, I hereby appoint [Name] Independent Executor.

d. I direct that no bond shall be required or other action had in relation to the settlement of my estate other than the probating and recording of my Will and return of statutory inventory, appraisalment and list of claims of said estate and of all claims due and owing by me at my death.

e. My Executor is given the power and authority as stated in Paragraph 8 of this instrument.

THANK YOU

### 9.2 Trustee of the Marital Deduction Trust:

a. I appoint my spouse, [Name], to act as Trustee of the marital deduction Trust created herein.

I appoint [Name] to act as the other co-trustee of the marital deduction Trust.

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c. I appoint [Name] as the Trustee of the Family Trust created herein.

d. If [Name] cannot accept the Trustee appointment, I designate [Name] to be named as substitute Trustee.

9.3 Fiduciary Compensation:

a. All non-professional, individual fiduciary Executor(s), Trustee(s) or Guardian(s) shall receive no compensation for serving under this Will. They shall, however, be reimbursed for the reasonable costs and expenses incurred in connection with their fiduciary duties.

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b. All corporate and individual professional fiduciaries or Executors shall receive fair and reasonable compensation for services rendered in an amount not to exceed the customary and prevailing charges for services of a similar character at the time and at the place such services are performed, and all my fiduciaries or Executors shall be reimbursed for the reasonable costs and expenses incurred in connection with their fiduciary duties.

c. Notwithstanding the above, my Trustee or Executor, corporate, professional or individual, shall be reimbursed, in full, for any and all expenses which are incurred to administer my estate, and/or Trusts created herein.

9.4 Unless another meaning is clearly indicated or required by context or circumstances, the term "Executor" or "Trustee" shall mean and include any Independent Executor or Independent Executors, or Trustee or alternate or successor Executor or Trustee while serving as the personal representative of my estate. The term "Trustee" shall also mean and include any Co-Trustee or successor while serving hereunder.

9.5 Any Trustee may resign as to any Trust created by this Will by giving at least thirty (30) days' written notice (unless waived by the person receiving the notice) to the beneficiary of such Trust; provided, however, that if the person entitled to receive notice is a minor or an incompetent, such notice shall be delivered to the minor's parents or guardian or to the incompetent's guardian.

9.6 If, in the opinion of the Trustee named above, it should ever become uneconomical for said Trustee or said corporate fiduciary to act or to continue to act as Trustee of any Trust created by this Will because of the small size of such Trust, such Trustee may resign or refuse to serve as Trustee and appoint an individual as alternate or successor Trustee, if the Trusteeship is vacant.

9.7 If any bank or trust company or other corporation ever succeeds to the trust business of any corporate fiduciary serving hereunder by means of merger, consolidation, change of name, or any other form of reorganization, or if such corporate fiduciary ever transfers all of its existing business of serving as a fiduciary to any other bank or trust company or corporation, then such successor bank or trust company or corporation shall be appointed in its place and shall succeed in the corporate fiduciary in each appointment hereunder as if originally named herein.

# PREVIEW

## 10.1 Guardian:

- a. It is my desire and I hereby constitute and appoint my spouse, [Name] guardian of the persons of my children during their minority.
- b. If my spouse does not survive me, or if my spouse fails to qualify, or having qualified, dies, resigns, or becomes incapacitated before my youngest child reaches the age of eighteen (18) years, I appoint [Name] to be the guardian of the persons of my minor children during their minority.

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10.2 I direct that no guardian appointed by me shall be required to furnish any bond or other security for the faithful performance of said guardian's duties.

## 11. ADMINISTRATIVE PROVISIONS

11.1 For the purposes of this Will, no person other than my spouse shall be deemed to have survived me if such person shall die within ninety (90) days after my death, and, in the event that my spouse and I die in such manner that it cannot be determined in what order our deaths occurred, my spouse shall not be presumed to have survived me.

11.2 Except for the distribution which Paragraph 7 applies, if any share of my estate or, upon termination of a Trust, any share of the Trust property is otherwise provided to be distributed to a person who has not attained the age of twenty-one (21) years or who, in the absolute uncontrolled judgment of my Executor or Trustee, is incapacitated by reason of legal incapacity or physical or mental illness, or infirmity (such person is referred to as the "Ward"), I direct my Executor or Trustee, as the case may be, to either (i) hold such share in custody as Custodian (in the event co-fiduciaries are then serving hereunder, then the said co-fiduciaries shall decide who shall serve as Custodian) for a minor Ward under the Uniform Gift to Minors Act of Texas or any other state; or (ii) hold such share in a separate Trust for the benefit of a minor or other Ward, it being my intention by the foregoing provisions to insure maximum flexibility in the administration of any such property, taking into consideration what is in the best interest of the Ward. My Executor or Trustee shall not be liable for any decision made in good faith as to whether such property should be held in custodianship or held in trust for the benefit of any such Ward. With respect to any property held in trust pursuant to this section, when any Ward under the age of twenty-one (21) years attains such age, or when any such other Ward, in the absolute and uncontrolled judgment of my Trustee, becomes legally, mentally and physically capable of receiving such share, all remaining income and principal of such Trust shall be distributed to such Ward and such Trust shall terminate.

(a) Prior to the termination of such Trust, my Trustee shall utilize such amounts of Trust income and principal as my Trustee, in my Trustee's absolute and uncontrolled discretion deems desirable from time to time to provide for the comfort, health, support, maintenance or education of

such Ward, directly and without the interposition of any guardian; provided, however, that my Trustee may distribute to the Ward of such Trust all or any part of the income of such Trust as my Trustee deems desirable, without reference to any standard and without regard to other available funds. If such Ward dies before the termination of such Trust, the principal and all accumulated income of such Trust shall be distributed to such Ward's Executor or Administrator for administration and distribution as a part of such Ward's estate.

11.3 My Executor may begin distribution of income or principal from my estate immediately upon my death in accordance with the provisions of any Trust provided for by this Will, whether or not any such Trust has actually come into existence or received any distribution from my estate.

11.4 Funds for Support:

**PLEASE DO NOT COPY**  
a. My Executor, without incurring any liability, may also expend funds from my estate within thirty (30) days of my death to the extent necessary to provide for the support of my spouse. My Trustee may begin making distributions from any Trust provided for by this Will immediately upon receipt of any property as Trustee of such Trust, whether or not the administration of my estate is then complete.

b. With regard to any Trust created by this Will, at the end of such Trust's accounting year, any undistributed income shall be added to and become a part of the Trust principal; provided, however, that any distributions from any Trust created by this Will made pursuant to Section 663 (b) of the Internal Revenue Code shall be deemed to have been made on the last day of such Trust's preceding accounting year.

11.5 Gift Taxes:

**THIS DOCUMENT**

a. My Executor may elect to consent, for gift tax purposes, to have gifts made by either my spouse or me to third parties considered as having been made one-half (1/2) by each of us, and my Executor may elect to join in any joint income tax return with my spouse or my spouse's estate.

b. My Executor shall elect to claim administration expenses as deductions either in the income tax returns of my estate or in the estate tax return, whichever will result in the least amount of total tax being paid by my estate.

**THANK YOU**  
c. My Executor shall not make any adjustments in the interests of any beneficiaries as the result of any such election made under this section, and my Executor shall incur no liability for making any such election.

d. My Executor shall make the election to have the property passing pursuant to Section 5.1 of the Unlimited Marital Deduction Trust created in Paragraph 5 of this Will, if any, designated or qualifying as "qualified terminable interest property" as that term is defined in the Internal Revenue Code, pursuant to the provisions of the Internal Revenue Code unless my spouse (or the personal representative, if my spouse is legally incompetent or deceased) requests in writing, prior to the due date

of my Federal estate tax return, that such election not be made. My Executor shall not make any adjustments in the interests of any beneficiaries as the result of any such election made under this section, and my Executor shall incur no liability for making any such election.

11.6 Life insurance proceeds payable to my Trustee which are includable in my gross estate for Federal estate tax purposes shall not be liable for or used for the payment of (but may be loaned for the purpose of paying) any taxes, liabilities, debts, or any other claims or charges against my estate; provided, however, that such proceeds and payments may be used for the payment of Federal estate and state inheritance taxes assessed with respect to such payments or proceeds.

11.7 Homestead:

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a. My spouse may direct my Executor or Trustee to retain or open our homestead or any replacement home, and my spouse may also direct my Executor or Trustee to invest an amount not to exceed the proceeds of sale of the homestead (or any replacement home) in a replacement home.

b. For purposes of this section, proceeds of sale shall mean the gross sales price less all closing costs and other expenses of sale.

c. My spouse shall have the exclusive use of such homestead and any replacement home, without any obligation to pay rent.

**THIS DOCUMENT**  
d. While using such property, my spouse shall be obligated to pay all property taxes and assessments on such homestead (or any replacement home), maintain the property in a good state of repair, maintain adequate fire and extended coverage casualty insurance on such property, pay for any capital improvements which my spouse desires to make to such property and pay one-half of all sums (both principal and interest) which come due pursuant to the terms of any mortgage or other encumbrance secured by such property, with the other one-half of such sums to be paid from my estate, or from the Trust to be administered pursuant to Paragraph VI, as the case may be, provided, however, that any such payments by my spouse may come from personal funds or from any distributions from the Trust to be administered pursuant to Paragraph 6 to which my spouse may be entitled. Unless prohibited by the Texas Probate Code, my spouse may acquire such homestead (or replacement home) by the partition of our community estate or at any time by purchase from my Executor or Trustee.

**THANK YOU**

11.8 Any payments from an employee or self-employed benefit plan and all life insurance proceeds from life insurance policies on my life payable to my testamentary Trustee shall, if my spouse survives me, be allocated to the Trust created by Paragraph 3 or, if my spouse fails to survive me, shall be distributed in the same manner as the residue of my estate. The Trust created by Paragraph 5 shall come into existence if any such payments or proceeds are allocated to it pursuant to this section, even if it would otherwise cease to exist for purpose of my spouse's

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right to disclaim property given to the Trust created by Paragraph V, property allocated to that Trust pursuant to this section shall be treated as given to that Trust.

**PREVIEW**

11.9 Estate Taxes:

a. All estate, inheritance or similar taxes arising in connection with my death with respect to all property included in my gross estate for the purpose of calculating such taxes whether or not such property passes under my Will, shall be paid out of the residue of my estate without apportionment.

b. This section shall not apply to any generation skipping taxes as defined in the Internal Revenue Code.

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c. All transfer taxes arising in connection with any generation skipping transfers hereunder shall be paid as provided in the Internal Revenue Code.

Accordingly, any transfer taxes arising in connection with a taxable distribution shall be paid by the distributee, and any transfer taxes arising in connection with a taxable termination shall be paid from the corpus of the applicable Trust. Whenever used in this Will, the words "generation skipping transfer," "taxable distribution" and "taxable termination" shall have the same meanings as these words have pursuant to the Internal Revenue Code.

11.10 Other Property:

a. Upon the termination of a Trust created herein, if any property of such Trust is to be held under that Paragraph for a beneficiary who is a grandchild, then the provisions of this section shall apply.

b. To the extent the provisions of this section conflict with the provisions of Paragraph 6, the provisions of this section shall control.

c. Upon the creation of a Trust under Paragraph 6 for a beneficiary who is a grandchild or when my spouse dies, whichever is later, there shall be distributed to that grandchild such an amount of the property that would otherwise become or is a part of that grandchild's Trust as has a value equal to that grandchild's pro rata share of such exclusion shall be the fraction thereof determined by dividing one of the number of then living children of the child of mine who is such grandchild's parent.

d. The remaining maximum exclusion from the generation skipping tax shall mean the maximum amount which can then pass free of the generation skipping tax to children of the child of mine who is such grandchild's parent.

e. Property distributed to a grandchild pursuant to this section shall be valued at the time of its distribution.

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f. References to "grandchild" are to include only the children of my issue.

**THANK YOU**



## 2. GENERAL PROVISIONS

# PREVIEW

12.1 If my spouse and I, at approximately the same time, execute similar Wills in which each of us is the recipient of the other's bounty to a greater or lesser extent, then our Wills are not the result of any contract or agreement between us, and either Will may be revoked or amended at any time, at the sole discretion of the maker of that will.

12.2 Any person shall have the right, from time to time, to grant, transfer, or convey, either by inter vivos transfer or by Will, to my Trustee such additional property as such person shall desire to become a part of the Trusts hereby created and, subject to acceptance by my Trustee, such additional property shall be allocated to the Trusts on the basis specified in the instruments by which property is transferred, and shall thereafter be held, administered and distributed by my Trustee in accordance with the provisions of this Will.

12.3 If any devisee, legatee or other beneficiary ("such person" below in this Paragraph) under this Will, directly or indirectly, in any proceeding before any judicial body, contests or disputes the probate of this Will, or maintains that this is not my Will, or attempts to prevent any provision in this Will from being carried out in accordance with its terms and my manifest intent (regardless of whether or not any such proceeding or action is taken in good faith and with probable cause), then in any of those events, I absolutely revoke any benefit under this Will for such person, declare the same void and of no force and effect, and direct that the benefits otherwise conferred upon such person shall pass in the manner provided in this Will as if such person had predeceased me. Each benefit conferred in this Will is made on the condition precedent that the beneficiary thereof shall accept and agree to all of the provisions of this Will, and the provisions of this Paragraph are an essential part of each and every benefit. The provisions of this Paragraph shall not apply in the case of any proceeding brought by any such person the sole purpose of which is to clarify or have construed any ambiguity found in this Will or to seek instructions regarding any such ambiguity.

12.4 References in this Will to "descendant," "descendants," "children" or "issue" mean lawful blood descendants of the first, second or any other degree of the ancestor designated; provided, however, that such references shall include, with respect to any provision of this Will, descendants who have been conceived at any specific point in time relevant to such provision and who thereafter survive birth; and provided further that an adopted child and such adopted child's lawful lineal descendants by blood or adoption shall be considered under my Will as lawful lineal blood descendants of the adopting parent or parents and of anyone who is by blood or adoption a lineal ancestor of the adopting parent or of either of the adopting parents, provided such adoption occurs prior to such adopted child's eighteenth (18th) birthday.

12.5 Heirs at Law:

- a. References in this Will to my "heirs at law" are to those persons who take upon intestacy under the statutes of descent and distribution of the State of Texas.

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A provision in my will for property to pass to the descendants of a designated person, or surpes, shall mean that the property shall pass to such person's children then

living in equal shares or all to such person's child if only one is then living; provided that if any child of such person is not then living but has descendants then living, the property which would have passed to such deceased child if he or she were then living shall pass instead to his or her descendants then living, per stirpes, provided further that in determining the class comprised of such descendants, no descendant of a living person included in such class shall be included therein.

12.6 Where context and circumstances require, the gender of all words used in this Will shall include the masculine, feminine and neuter, and the singular of all words shall include the plural and the plural the singular.

12.7 This Trust Agreement and/or Last Will and Testament has been executed in the State of Texas, and all questions pertaining to its validity, construction and administration shall be determined in accordance with the laws of the State of Texas. If any part, clause, or provision, or condition of this Trust Agreement and/or Last Will and Testament is held to be void, invalid or inoperative, such voidness, invalidity or inoperativeness shall not affect any other clause, provision, or condition hereof; but the remainder of this Trust Agreement and/or Last Will and Testament shall be effective as though such clause, provision or condition had not been contained herein.

12.8 Court Interpretation:

a. My Executor may seek and obtain Court instructions for the purpose of carrying out as nearly as may be possible the intention of this Trust Agreement and/or Last Will and Testament as shown by the terms hereof, including the term held invalid, illegal or inoperative.

b. References in this Will to various sections of the "Internal Revenue Code" are to such designated sections of the Internal Revenue Code as amended, or any corresponding statute hereafter in effect.

12.9 To the same extent as if it were the original, anyone may rely on a copy of this Trust Agreement and/or Last Will and Testament certified by a Notary Public to be a true copy of this Trust Agreement and/or Last Will and testament. Anyone may rely on any statement of fact certified by anyone who appears from the original Trust Agreement and/or Last Will and Testament or a certified copy thereof to be a Trustee hereunder.

12.10 I do not intend by this Last Will and Testament to exercise any power of appointment that I may possess at the time of my death.

#### SIGNATURE CLAUSE

I, [Client's name], have placed my initials on each of the preceding pages of this my Last Will and Testament.

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I make, declare, publish and execute this Last Will and Testament which consists of [number] typewritten pages, including the signature pages and the attached self-proving affidavit, all of which constitutes my Last Will and Testament.

**PREVIEW**

I have subscribed my name in the presence of [Witness name], and [Witness name], who have, at my request and in my presence and in the presence of each other, also subscribed their names hereto as attesting witnesses.

The above actions have occurred on \_\_\_\_\_ at [City, County and State].

\_\_\_\_\_  
[Client's name]  
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ATTESTATION CLAUSE

This Last Will and Testament, each preceding page of which is identified by [Client's name]'s initials, was subscribed, published and declared by [him or her] to be [his or her] Last Will and Testament.

This declaration and signature was done in our presence, and we in [his or her] presence, at [his or her] request, and in the presence of each other.

We subscribe our names as witnesses, and we declare that at the time the [Client's name] signed this Last Will and Testament, that [he or she] was of sound mind and memory.

**THIS DOCUMENT**

We also declare that the [Testator or Testatrix] executed this Last Will and Testament freely of [his or her] own free will and was under no constraint, coercion, duress or other influence.

\_\_\_\_\_  
[Client's name]

\_\_\_\_\_  
Witness Name

**THANK YOU**

\_\_\_\_\_  
Witness Address and Telephone Number

\_\_\_\_\_  
Witness Name

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Witness Address and Telephone Number

# PREVIEW

## SELF PROVING AFFIDAVIT

State of Texas

County of \_\_\_\_\_

Before me the undersigned authority, on this day personally appeared [Client's name],  
\_\_\_\_\_ and \_\_\_\_\_ known to me to be [Testator or Testatrix],  
and the witnesses, whose names are subscribed to the annexed or foregoing instrument in their  
respective capacities.

All of the above persons were duly sworn by me. The [Testator or Testatrix] declared to me and to  
the witnesses in my presence and in their presence, that this document is [his or her] Last Will and  
Testament.

[He or she] also declared in our presence that [he or she] had willingly made and executed this  
document as [his or her] free act and deed for the purposes therein expressed.

The witnesses, each upon his or her oath, stated to me, in the presence and hearing of the [Testator  
or Testatrix], that [Client's name] had declared to them that this instrument is [his or her] Last Will  
and Testament and that [he or she] executed it as such and wanted each of them to sign this  
document as a witness.

Each witness stated upon their oaths that they signed this document as a witness in the presence of  
the [Testator or Testatrix]. Each witness also stated upon their oaths that they signed the document  
at [Testator or Testatrix]'s request.

Each witness stated upon their oaths that [Client's name] was at that time eighteen (18) years of age  
or over (or being under such age, was or had been lawfully married, or was then a member of the  
armed forces of the United States or of an auxiliary thereof or of the Maritime Service).

Each witness further stated upon their oaths that [Client's name] was at that time of sound mind and  
that each of the witnesses was then at least fourteen (14) years of age.

# THANK YOU

[Client's name]

\_\_\_\_\_  
Witness Name

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Witness Name

# PREVIEW

State of Texas  
County of \_\_\_\_\_

Subscribed and sworn to before me by \_\_\_\_\_, [Testator or Testatrix,  
and by the

witnesses \_\_\_\_\_ and \_\_\_\_\_, on  
\_\_\_\_\_.

Notary Public, State of Texas

# PLEASE DO NOT COPY

Notary's typed or printed name

My commission expires: \_\_\_\_\_

[or Notary's Stamp]

# THIS DOCUMENT

# THANK YOU

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