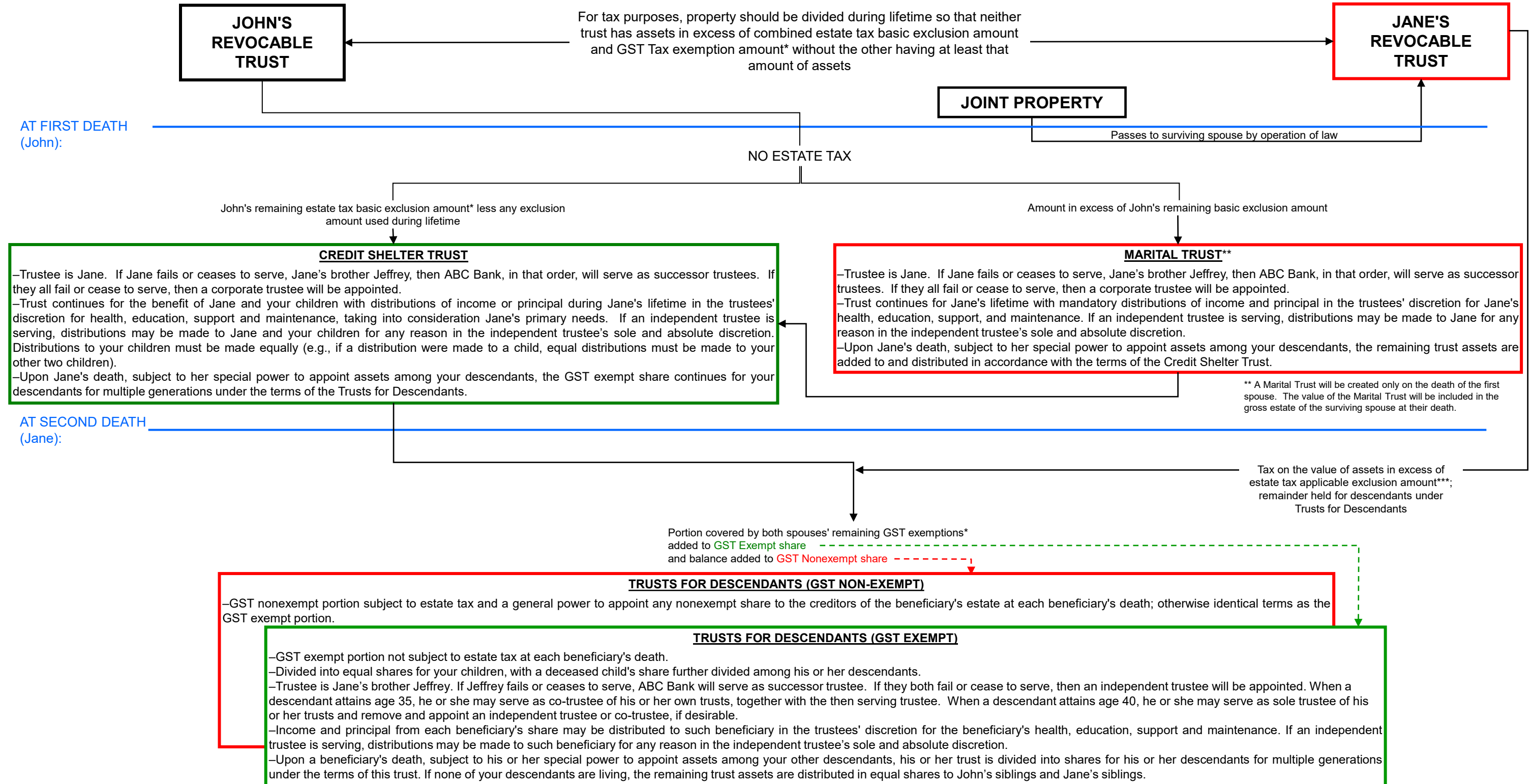


# JOHN DOE and JANE DOE Revocable Trust – 2 Trust Plan 2022

Presumes John predeceases Jane  
(Plan would be substantially reciprocal if Jane predeceases John)



■ Estate Tax-Free  
■ Estate Taxable

\*The estate tax basic exclusion amount and the GST tax exemption are indexed annually for inflation. For calendar year 2022, these amounts are set at \$12,060,000 each.

\*\*\* Provided certain conditions are satisfied, the surviving spouse's "estate tax applicable exclusion amount" is the sum of her basic exclusion amount, plus any unused portion of the first spouse's basic exclusion amount.