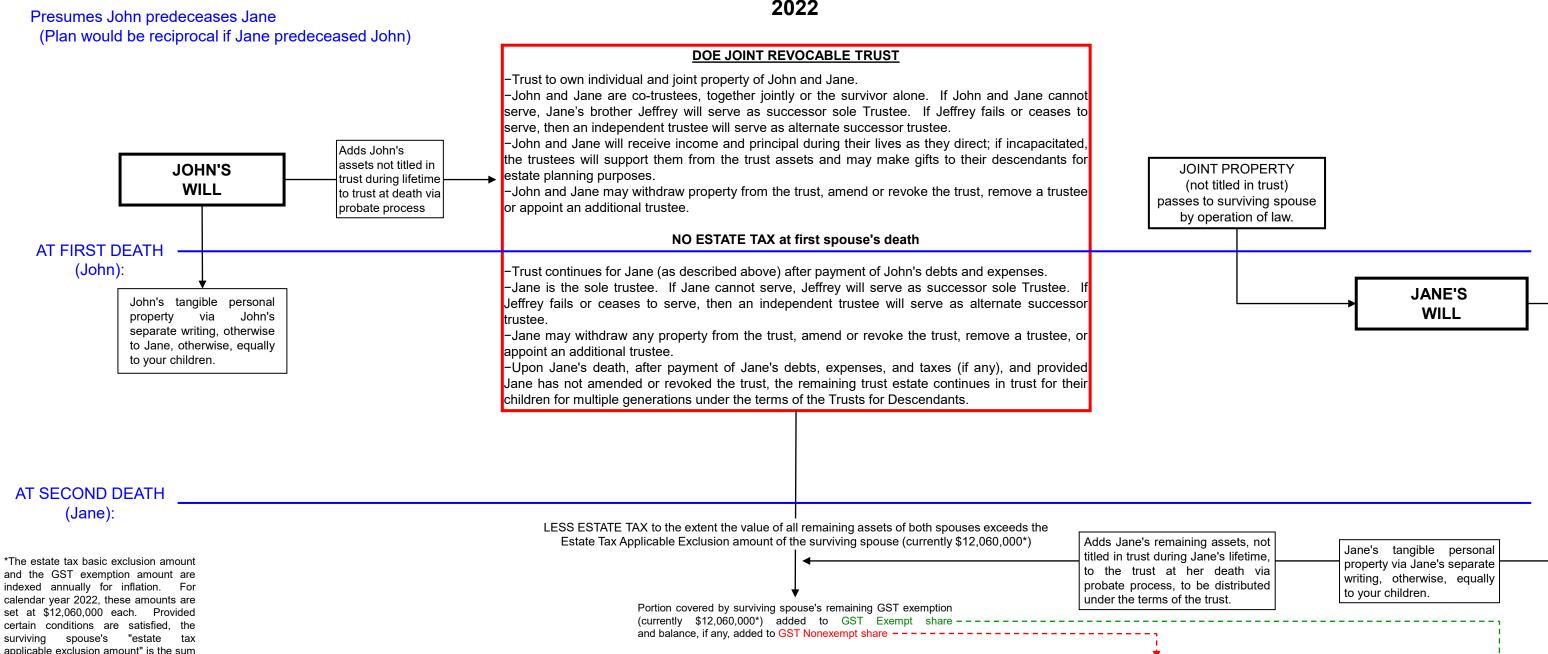
JOHN DOE and JANE DOE Joint Revocable Trust 2022



TRUSTS FOR DESCENDANTS (GST Nonexempt)

-GST nonexempt portion, if any, will be subject to estate tax and a general power to appoint any nonexempt share to the creditors of the beneficiary's estate at each beneficiary's death; otherwise identical terms as the GST exempt portion.

TRUSTS FOR DESCENDANTS (GST Exempt)

–GST exempt portion will not be subject to estate tax at each beneficiary's death.

of her \$12,060,000 basic exclusion

amount, plus any unused portion of the first spouse's \$12,060,000 basic

exclusion amount: however, this

portability is not available for the GST

exemption.

- -Trust will be divided into equal shares and will continue for your daughter Janie and your son Johnnie, if they are living, or if they are not then living, then their respective trusts will be divided into equal shares for each of their descendants, per stirpes.
- -Janie will immediately serve as sole trustee of her trusts, and Jane's brother Jeffrey will serve as sole trustee of Johnnie's trusts. Johnnie will serve together jointly with Jeffrey as co-trustee of his trusts at age 35 and may become sole trustee of his trusts at age 40. Your grandchildren and future descendants will serve together jointly with the then-serving trustee as a co-trustee of his or her own trusts at age 35 and may become sole trustee at age 40.
- Income or principal from each beneficiary's share may be distributed to or for such beneficiary during their lifetime in the trustees' discretion for the beneficiary's health, education, support and maintenance.
- -Upon a beneficiary's death, subject to their limited power to appoint assets among your descendants, their respective trusts are divided into shares for their descendants, or if none, for your other descendants, and held in further trust for multiple generations under the terms of this trust.
- -If none of your descendants are living, the remaining trust estate will be distributed one-half to John's intestate heirs and one-half to Jane's intestate heirs.