Caliber Accounting & Tax, LLP

Estate Planning Questionnaire

PART ONE: FAMILY DATA

1. Basic Information

	Name	Date of Birth	Social Security No.	Status of Health
Husband				
Wife				

2. Residence

Permanent Home Address __________

Business Address (Husband) __________

Business Address (Wife) __________

Other temporary residences __________

(Possibility of treatment as permanent residence?)

Period of residence in present state __________

Prior residences __________

(e.g., community property states?)

3. Citizenship

Husband ☐ U.S. ☐ Other: __________

Wife ☐ U.S. ☐ Other: __________

4. Children, Grandchildren, and Other Dependents

Name	Address	Date of Birth	Status

5. Martial History

Date of marriage __________

Prior marriages & divorces, including terms of settlements __________

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PART TWO: INCOME DATA – PRESENT CASH FLOW – FUTURE REQUIREMENTS

I. Present Income Data

A. Income Sources	Husband	Wife	Others
Salaries			
Other Compensation			
Dividends			
Interest			
Net Rents			
Royalties			
Business Profits			
Trusts			
Other			
Total			
B. Current Expenditures			
Living Expenses			
Insurance Premiums			
Tax Liabilities			
Mortgage & Other Debt Payments			
Other			
Total			
C. Amount Available for Savings			
(Income Sources less Current Expenditures)			

II. Future Annual Cash Requirements

A. Future Income Sources (after retirement)	Husband	Wife	Others
Dividends			
Interest			
Other Investment Income			
Annuities & Insurance			
Social Security			
Employee Retirement Benefits			

Other Employee Benefits (e.g., Deferred Compensation Arrangements)			
Trusts			
Other			
Total			
B. Future Income Needs (after retirement)			
Living Expenses			
Tax Liabilities			
Other Obligations			
C. Amount Available for Savings (Future Income Sources less Future Income Needs)			

PART THREE: SUMMARY OF ASSETS & LIABILITIES

I. Assets	Husband	Wife (Identify Contributor)	Joint
A. Cash and Bank Accounts (see Attachment A)			
B. Notes, Accounts Receivables, Mortgages (see Attachment A)			
C. Bonds (see Attachment A)			
D. Stocks and Mutual Funds (see Attachment A)			
E. Closely-Held Business Interests (see Attachment B)			
F. Real Estate (see Attachment C)			
G. Insurance (see Attachment D)			
H. Employee Benefits (see Attachment E)			
I. Miscellaneous (*e.g.*, personal effects, collections, patents, trademarks, copyrights, etc.) (see Attachment F)			
Total			

II. Liabilities (see Attachment G)	Husband	Wife (Identify Contributor)	Joint
A. Real Estate Mortgages			
B. Notes to Financial Institutions			
C. Loans on Insurance Policies			
D. Other Obligations			
E. Charitable Pledges			
F. Tax Liabilities			
Total			
III. Net Worth			

PART FOUR: ESTATE PLANNING OBJECTIVES

A. Retirement Objectives

B. Provision for Spouse at Death

C. Provision for Children at Death

D. Gift Program for Spouse & Children

E. Gifts to Charities

PART FIVE: CHECKLIST OF DOCUMENTS & FAMILY ADVISORS

A. Safe Deposit Box Location:

B. Present Documents (if any)

1) Will: dated ______

2. Trusts:

i) created by client ______

ii) created for client by others: ______

3. Gift Tax Returns – filed? location? ______

4. Income Tax Returns – filed? location? ______

5. Other pertinent documents

C. Advisors (names & addresses)

Accountant ______

Trust Officer ______

Commercial Banker ______

Investment Advisor ______

Stockbroker ______

Life Insurance Agent ______

Casualty Insurance Agent ______

Attachment "A"

LIQUID INTANGIBLE ASSETS

A. Cash and Bank Accounts

	Amount			
	Bank	Husband	Wife	Joint
Cash				
Checking Account (1)				
Checking Account (2)				
Savings Account (1)				
Savings Account (2)				

B. Accounts Receivables, Notes & Mortgages

Debtor	Nature of Debt	Security	Maturity	Face Amount	Present Value

C. Bonds

Description	Ownership	Face Value	Cost	Current Value	Current Yield

D. Stocks

Description	Ownership	Cost	Current Value	Current Yield

E. Mutual Fund Shares

Description	Ownership	Cost	Current Value	Current Yield

Attachment "B"

CLOSELY HELD BUSINESS INTERESTS

A. Basic Information

1. Name of Business ______________________
2. Business Address ______________________
3. Type of Business (e.g., C-Corporation, S-Corporation, Partnership, Solde Proprietorship) ______________________
4. Business Advisors, accountants, etc… ______________________

B. Capitalization (if corporation)

	Common	Preferred	Debentures
Outstanding			
Authorized			
Dividend Rate			

C. Distribution of Ownership

	Common	Preferred	Debentures
Client			
Spouse			
Children			
Unrelated parties			

D. Buy-Sell Agreement

1. Does buy-sell agreement exist? ______________________
2. If so, what type? (e.g., cross-purchase, stock redemption, combination). ______________________
3. How funded and, if so, amount ______________________
4. Method for determining value (e.g., book value, earnings multiple, appraisal, agreed value) ______________________

E. Other Commitments of the Business

1. Stock option agreement ______________________
2. Deferred compensation agreement ______________________
3. Other employee benefit plans ______________________
4. Key-man insurance ______________________

F. Anticipated Disposition of Stock (assuming no buy-sell agreement)

____

Attachment "C"

REAL ESTATE
(including cooperative apartments and condominiums)

	Parcel One	Parcel Two
A. Basic Information		
1. Location		
2. Type of property (e.g., residential, commercial, unimproved land)		
3. Form of ownership		
4. If joint property, contribution by each joint tenant		
5. Date acquired		
6. Income Tax		
7. Present fair market value		
B. Mortgage Obligation		
1. Original mortgage amount		
2. Current amount of mortgage		
3. Maturity and payment schedules		
C. Cash Flow		
1. Annual gross income		
2. Annual maintenance costs		
3. Annual real estate taxes		
4. Annual tax depreciation		
5. Annual mortgage payments (principal and interest)		
6. Net positive (or negative) cash flow		
D. Farm		
1. Farm machinery and equipment		
2. Excess of value of land over value as operating farm		

Attachment "D"

LIFE INSURANCE

A. Policies Owned by Client on his Life

Company & Policy Number	Face Value	Type of Policy	Annual Premium	Cash Surrender Value	Designated Beneficiary	Settlement Option

B. Policies Owned by Others on Client's Life

Company & Policy Number	Face Value	Type of Policy	Annual Premium	Cash Surrender Value	Designated Beneficiary	Settlement Option

Incidents of ownership held by client in these policies? ______________________________

C. Policies Owned by Client on Lives of Others

Company & Policy Number	Face Value	Type of Policy	Annual Premium	Cash Surrender Value	Designated Beneficiary	Settlement Option

Attachment "E"

EXECUTIVE COMPENSATION AND EMPLOYEE BENEFITS

Employer's name and address ______________________________

A. Type of Plan	Retirement Benefit	Amount Vested	Death Benefits
1. Pension			
2. Profit-sharing			
3. Deferred Compensation Arrangement			
4. Individual Retirement Account (IRA)			
5. Other			
B. Stock Option Plan	Option Price	Current Value	Summary of Terms
1. Incentive Stock Plan			
2. Nonqualified Stock Option Plan			
C. Other Benefits	Company	Benefits	Beneficiary
1. Group term life insurance			
2. Disability income			
3. Health and medical insurance			
4. Other			

Attachment "F"

MISCELLANEOUS ASSETS
(at current fair market value)

	Client	Spouse	Joint
A. Personal Effects			
1. Clothing			
2. Furs			
3. Jewelry			
4. Home furnishings			
5. Other			
B. Other Tangible Personal Property			
1. Collections (e.g., art, books, stamp, coin)			
2. Automobiles			
3. Other (e.g., boats, aircraft, office contents)			
C. Patent, Trademark, and Copyright Ownership, and Royalty Arrangements			
D. Limited Partnership Interests			
E. Mineral Interests			
1. Oil and gas			
2. Coal			
3. Other			
F. Estates and Trusts			
1. Anticipated benefits under estates and trusts			
2. Powers of appointment (general or limited?)			
G. Social Club Memberships, Bonds and stock			
H. Cemetery Plot			

Attachment "G"

PERSONAL LIABILITIES

	Obligee	Amount	Interest Rate
A. Real estate mortgages	________	________	________
	________	________	________
B. Promissory notes owing to financial institutions	________	________	________
	________	________	________
C. Loans on insurance policies	________	________	________
	________	________	________
D. Other obligations	________	________	________
	________	________	________
E. Charitable pledges	________	________	________
	________	________	________
F. Tax liabilities	________	________	________
	________	________	________
G. Contingent liabilities			