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Introduction and Purpose

This Marital Trust Agreement (the "Agreement") sets forth the terms and conditions for establishing a trust. The trust is designed to provide financial security for the surviving spouse. It also aims to minimize estate taxes following the death of the grantor. This Agreement is entered into as of August 9, 2025, by and between the Grantor and the Trustee.

Establishment of the Trust

This document outlines the creation of a marital trust. The trust will hold and manage assets for the benefit of the surviving spouse. The Grantor intends for this trust to qualify for the marital deduction under applicable federal estate tax laws.

Objectives of the Agreement

The primary goal of this Agreement is to ensure the surviving spouse's well-being. This is achieved through providing income and principal from the trust. Such distributions can be used for the surviving spouse's health, education, maintenance, and support. Another key objective is to minimize estate taxes. The trust structure is intended to optimize tax benefits. This allows for efficient transfer of assets to subsequent beneficiaries after the surviving spouse's death. The Agreement defines the roles, responsibilities, and powers of the Trustee. It also specifies the rights and interests of the surviving spouse as the primary beneficiary.

Definitions and Interpretations

For the purposes of this Marital Trust Agreement, the following definitions shall apply:

Key Definitions

- **Trustee:** Refers to the individual or entity responsible for managing and administering the assets held within the Marital Trust, in accordance with the terms outlined in this Agreement. The Trustee has a fiduciary duty to act in the best interests of the Beneficiary.



- **Beneficiary:** Refers to the surviving spouse who is entitled to receive benefits from the Marital Trust, as specified in this Agreement.
- **Principal:** Refers to the original assets contributed to the Marital Trust, as well as any appreciation or gains realized on those assets. It excludes any income generated by the trust assets.
- **Income:** Refers to the earnings generated by the Principal of the Marital Trust, including but not limited to interest, dividends, and rental income.

General Interpretations

Throughout this Marital Trust Agreement, unless the context clearly indicates otherwise:

- The singular shall include the plural and vice versa.
- References to one gender shall include all genders.
- The words "include," "includes," and "including" are deemed to be followed by the words "without limitation."
- The headings in this Agreement are for convenience only and do not affect the interpretation of any provision.
- All references to currency are in United States Dollars (USD).
- This agreement shall be governed by and construed in accordance with the laws of the United States.
- Docupal Demo, LLC, located at 23 Main St, Anytown, CA 90210, is the producer of this document.
- Acme, Inc, located at 3751 Illinois Avenue, Wilsonville, Oregon - 97070, USA, is a party to this agreement.

Creation and Funding of the Trust

This Marital Trust shall be created upon the execution of this Agreement by the Grantor and the Trustee. The trust's establishment is contingent upon this formal execution.



Initial Funding

The trust will be funded with assets as described in Schedule A. These assets constitute the initial principal of the Marital Trust. The Grantor intends to transfer these assets to the Trustee to be held, managed, and distributed according to the terms outlined in this Agreement.

Funding Timeline

The complete funding of this Trust must occur within ninety (90) days of the Grantor's death. The Trustee will take necessary actions to ensure the transfer of assets is completed within this timeframe. This includes working with the Grantor's estate and any relevant financial institutions.

Asset Transfer

The assets listed in Schedule A will be transferred to the trust. This transfer will be formally documented to reflect the change in ownership. The Trustee is responsible for ensuring that all asset transfers are properly recorded and that the trust is legally recognized as the owner of these assets. The Trustee has a fiduciary duty to act in the best interests of the beneficiaries with respect to these assets. This includes prudent management, investment, and safeguarding of the trust property.

Trustee Appointment and Powers

Appointment of Trustee

The trustee can be an individual or a corporate entity. The initial trustee is [Trustee Name]. If the initial trustee cannot serve, [Successor Trustee Name] will become the trustee. The process for replacing a trustee involves the beneficiaries petitioning a court of competent jurisdiction.

Trustee Powers

The trustee has extensive authority to manage and invest trust assets. This includes the power to buy, sell, and exchange assets. The trustee can also manage real estate, collect income, and pay expenses. They are empowered to make distributions to



beneficiaries as outlined in this agreement. The trustee can also employ legal, accounting, and other professional assistance as needed.

Trustee Limitations and Standards of Conduct

The trustee must always act in good faith and with reasonable care. All actions must be in the best interests of the beneficiaries. The trustee is accountable for all transactions and must provide regular reports to the beneficiaries. Self-dealing is strictly prohibited, ensuring the trustee's loyalty remains undivided.

Removal and Replacement

Beneficiaries may petition a court of competent jurisdiction to remove a trustee for misconduct, breach of fiduciary duty, or other valid reasons. If a trustee resigns, dies, or is removed, a successor trustee will be appointed according to the terms of this agreement or by court order. This ensures continuity in the management of the trust.

Beneficiaries and Distribution Provisions

Primary Beneficiary

The primary beneficiary of this Marital Trust is the Grantor's surviving spouse. During the surviving spouse's lifetime, the Trustee shall administer the trust for their benefit, adhering to the provisions outlined below.

Distributions to Surviving Spouse

The Trustee shall distribute income and, if necessary, principal from the Marital Trust to the surviving spouse. These distributions are to provide for their health, education, maintenance, and support. The Trustee will consider the surviving spouse's accustomed standard of living when determining appropriate distribution amounts.



Discretionary Distributions

In addition to the standard distributions, the Trustee has discretionary power. This allows the Trustee to distribute additional funds for unforeseen emergencies affecting the surviving spouse. The Trustee will act prudently and reasonably when exercising this discretion. They will consider all available resources of the surviving spouse before making such emergency distributions.

Secondary Beneficiaries

Upon the death of the surviving spouse, the remaining assets of the Marital Trust shall be distributed to the Grantor's children. The distribution will be in equal shares, unless otherwise specified in a subsequent amendment to this Agreement.

Distribution to Children

If any of the Grantor's children predecease the surviving spouse, that deceased child's share shall be distributed to their descendants, per stirpes. If a deceased child has no descendants, their share shall be divided equally among the Grantor's surviving children and the descendants of any other deceased children, per stirpes.

Trustee's Authority

The Trustee has the authority to make distributions in cash or in kind. The Trustee's decisions regarding distributions are binding on all beneficiaries, provided the Trustee acts in good faith and with reasonable judgment. The Trustee should also consider other sources of income and support available to the beneficiary.

Trust Administration and Management

The Trustee will administer the Marital Trust according to the terms of this Agreement and applicable law. This includes managing trust assets, making distributions to the Beneficiary, and handling all financial and legal matters related to the Trust. The Trustee must act in the best interests of the Beneficiary and with the care, skill, prudence, and diligence that a prudent person would use in similar circumstances. The Trustee will adhere to the Uniform Prudent Investor Act in managing and investing trust assets.



Ongoing Trust Management

The Trustee will actively manage the Trust assets. This includes investment decisions, reinvesting proceeds, and ensuring proper asset allocation. The Trustee may consult with financial advisors, tax professionals, or legal counsel as needed to make informed decisions. The Trustee will also handle any necessary tax filings and ensure compliance with all applicable laws and regulations.

Record Keeping

The Trustee must maintain complete and accurate records of all transactions related to the Trust. These records include, but are not limited to, receipts, invoices, bank statements, investment statements, and tax returns. The Trustee will retain these records in a secure location and make them available for inspection by the Beneficiary or their authorized representative upon reasonable request. These records will serve as the basis for the annual reports to beneficiaries.

Reporting Requirements

The Trustee will provide annual reports to the Beneficiary. These reports will include a summary of all trust activity during the year, including income, expenses, gains, and losses. The report will also include a statement of the Trust's assets and liabilities as of the end of the reporting period. The Trustee will provide these reports within a reasonable time after the end of each calendar year. The Beneficiary has the right to request additional information or clarification regarding the Trust's administration.

Tax Considerations and Obligations

The establishment and administration of this Marital Trust will have various tax implications under federal and state laws. It is essential to understand these obligations to ensure compliance and optimize tax benefits.

Income Tax

The trust income is generally taxable to the beneficiary. The Trustee must furnish the beneficiary with the necessary information to accurately report income on their individual income tax returns.



Estate Tax

The structure of this Marital Trust is designed to potentially reduce estate taxes through the marital deduction. Assets properly transferred to the trust may be eligible for this deduction, which can lower the overall taxable estate of the Grantor.

Gift Tax

Transfers to the Marital Trust should qualify for the gift tax marital deduction, meaning they are not subject to gift tax at the time of transfer.

Filing Requirements

The Trustee is responsible for filing all necessary tax returns related to the trust. This includes, but is not limited to, the annual Form 1041 (U.S. Income Tax Return for Estates and Trusts). These filings must accurately reflect the trust's income, deductions, and distributions. The Trustee should also provide beneficiaries with Schedule K-1, detailing their share of the trust's income and deductions.

It is strongly recommended that the Trustee consult with a qualified tax advisor to ensure proper compliance with all applicable tax laws and regulations. Tax laws are subject to change, and professional advice is crucial for navigating these complexities and maximizing the intended tax benefits of this Marital Trust.

Termination and Distribution of Trust Assets

This Marital Trust will terminate upon the death of the surviving spouse. After the surviving spouse's death, the Trustee will manage the final distribution of the remaining Trust assets.

Final Accounting

Before distributing the assets, the Trustee must prepare a final accounting. This accounting will detail all income, expenses, and distributions made during the period from the last accounting to the date of termination. The Trustee will provide this final accounting to the beneficiaries who will receive the remaining assets.



Distribution to Grantor's Children

Upon termination of the Trust, and after payment of all debts, taxes, and expenses of administration, the Trustee shall distribute all remaining assets of the Trust to the Grantor's children, in equal shares. If any of the Grantor's children have predeceased the surviving spouse but have living descendants, the share of that deceased child will be distributed to their descendants, per stirpes.

Method of Distribution

The Trustee has the discretion to make distributions in cash or in kind, or partly in cash and partly in kind. The Trustee's decisions regarding valuation and division of assets will be binding on all beneficiaries. The Trustee may sell Trust assets to facilitate distribution if necessary.

Trustee's Authority After Termination

Following the death of the surviving spouse, the Trustee will retain the necessary powers and authority to wind up the affairs of the Trust. This includes the power to pay debts, taxes, and expenses, to sell assets, and to make distributions to the beneficiaries. These powers will continue for a reasonable period after the death of the surviving spouse until the Trust is fully terminated and all assets have been distributed.

Amendments and Revocation

Amendments

This Marital Trust Agreement may be amended, but only with the written consent of both the Grantor and the Trustee. No other individual or entity may initiate changes to this agreement. Any proposed amendment must be formally documented and explicitly approved in writing by both the Grantor and the Trustee to be valid. This requirement ensures that all modifications are carefully considered and agreed upon by the parties with the most direct stake in the trust's operation.



Revocation

This Marital Trust Agreement is irrevocable. Under no circumstances can the Grantor, the Trustee, or any beneficiary terminate or revoke this agreement once it has been established and funded. This irrevocability is a key component of the trust's structure. It is designed to provide long-term security and stability for the beneficiaries, and to achieve certain estate planning objectives. The assets held within the trust are therefore shielded from actions that might otherwise compromise the trust's intended purpose.

Dispute Resolution and Governing Law

Dispute Resolution

Any dispute arising from this Marital Trust Agreement will be resolved through binding arbitration. This means that if the Trustee, a beneficiary, or any other interested party has a disagreement related to the interpretation or administration of this trust, they must submit to arbitration. The decision made by the arbitrator will be final and legally binding on all parties involved.

Governing Law

The laws of the State of Delaware shall govern the interpretation, validity, and administration of this Marital Trust Agreement. This means that Delaware law will be used to resolve any legal questions about the meaning or enforceability of this agreement.

Miscellaneous Provisions

Exculpation

The Trustee shall not be liable for actions taken in good faith. This applies even if those actions later prove to be unprofitable or unwise. The Trustee is protected from liability except in cases of willful misconduct or gross negligence.



Indemnification

The Trust shall indemnify the Trustee. This covers any expenses, including legal fees, reasonably incurred in the administration of the Trust. This indemnification does not apply to liabilities resulting from the Trustee's willful misconduct or gross negligence.

Notices

All notices related to this Agreement must be in writing. They must be sent via certified mail, return receipt requested, to the addresses listed in this Agreement. Either party may change their address by providing written notice to the other.

Severability

If any provision of this Agreement is deemed invalid or unenforceable, the remaining provisions shall remain in full force and effect. The parties intend for the Agreement to be interpreted to give maximum effect to the valid provisions.

Entire Agreement

This Agreement constitutes the entire agreement between the parties. It supersedes any prior agreements or understandings, whether written or oral, relating to the subject matter of this Agreement. This Agreement can only be amended by a written instrument signed by all parties involved.

Signatures and Execution

This Marital Trust Agreement shall become effective as of the date of its execution.

Grantor

In witness whereof, the Grantor has executed this Marital Trust Agreement as of the date set forth below.

Grantor Name

Date: 2025-08-09



Trustee

The Trustee hereby accepts the trust established by this Marital Trust Agreement and agrees to administer the trust in accordance with its terms.

Trustee Name

Date: 2025-08-09

Notarization

This Marital Trust Agreement must be acknowledged before a notary public. The Grantor and Trustee must personally appear before a notary public and provide satisfactory evidence of their identity. The notary public will then administer an oath or affirmation, verifying that the Grantor and Trustee have willingly signed the document for the purposes stated within. The notary will complete a notarial certificate, including their signature, seal, and the date of the notarization, which will be attached to this agreement. This process ensures the validity and legal enforceability of the agreement by confirming the identities of the signing parties and providing an impartial record of their signatures. It is recommended that all parties carefully review the document before signing and seek legal counsel if needed.

