

## **PRIVACY NOTICE**

For centuries lawyers, as a profession, have understood the importance of confidentiality in the attorney/client relationship. Our relationship requires that you entrust to us a great deal of personal, nonpublic information. Information shared in confidence with your lawyer and law firm employees is protected by Canons of Ethics, Rules of Professional Conduct and a long tradition of confidentiality.

Our firm does not reveal any information about you to anyone without your permission. Our staff understands the attorney/client privilege and information obtained by a staff member is given the same privileged and confidential treatment as if given directly to the attorney. Printed on the back of this letter is additional information that we believe the Act requires us to send to you.

Long before privacy was fashionable, our profession—and since its inception this firm—understood the importance of your privacy and took steps to ensure that it is protected. We always will.

## CONFIDENTIALITY AND PRIVACY POLICY

**PARSONS BEHLE & LATIMER**  
800 West Main Street  
Suite 1300  
Boise, ID 83702  
1-208-562-4900

### **Acquisition of Client Information**

In the course of providing our clients with income tax, estate tax, and gift tax advice, we receive significant nonpublic personal financial information from our clients from the following sources:

**Information You Provide:** Our client engagements routinely require us to obtain private information about our clients so that we can proceed with the various services we perform for clients within the business relationship.

**Other Sources:** Depending upon the particular service a client has engaged the firm to complete, we may request nonpublic personal information concerning the matter at hand. However, this information is never obtained without our client's specific authorization of the type of information and the source(s) from which it may be obtained.

### **Disclosure of Nonpublic Personal Information**

If you are a client of the law office of Moffatt, Thomas, Barrett, Rock & Fields, Chartered, you may rest assured that all information that we receive from you is held in confidence and is not released to people outside the firm, except when we obtain your express consent or as required under an applicable law. For example, in estate planning matters, with your permission, we request a client's permission to do the following:

- consult with your other advisors to develop a comprehensive asset strategy for your family;

- communicate with those persons necessary to facilitate re-titling of your assets; and
- upon your death or disability will share necessary information with your helpers (trustee, executor, power of attorney agent) to help them carry out your plan instructions.

We retain records relating to professional services that we provide so that we are better able to assist you with your professional needs and, in some cases, to comply with professional guidelines. In order to guard your nonpublic personal information, we maintain physical, electronic, and procedural safeguards that comply with our professional standards.

### **Opt Out Provision**

The Federal Trade Commission regulations provide that this notice must include a provision for you to request that the firm not release your nonpublic personal information. This is nonsensical in our case, because our firm does not disclose your nonpublic personal information except after we request and obtain your specific permission and for a purpose that is in your best interests. But in the interests of satisfying the regulations, we include this Opt-Out Provision. You may notify us that you do not want us to release generally your nonpublic personal information—even though we don't do it anyway.

You may also notify us at any time that you do not want us to disclose information to particular financial advisors or helpers, even though you may previously have given us permission to do so. If so, you should that in writing, and we will honor your request.

# ESTATE PLANNING INFORMATION FORM

(Confidential - To Be Completed By Client)

Date: \_\_\_\_\_

## PART I. PERSONAL AND FAMILY DATA:

**A. Client's Legal Name:** \_\_\_\_\_  
First Middle Last

Address: \_\_\_\_\_  
Street City  
County State Zip

Phone: Home \_\_\_\_\_ Office \_\_\_\_\_ Cell: \_\_\_\_\_

Home Fax \_\_\_\_\_ Office Fax \_\_\_\_\_ e-mail address \_\_\_\_\_

Birth Date: \_\_\_\_\_ S.S. No. \_\_\_\_\_ U.S. Citizen?  Yes  No

Occupation/Employer: \_\_\_\_\_

Marital Status:  Single  Married (Date of Marriage \_\_/\_\_/\_\_\_\_)  Domestic Partners  
 Co-habiting  Widowed  Divorced

Previously Married?  Yes:  Widow/Widower or  Divorced  No  
Date of Previous Marriage: \_\_\_\_\_ Veteran?  Yes  No

**B. Spouse/Companion's Legal Name:** \_\_\_\_\_  
First Middle Last

Address: \_\_\_\_\_  
Street City  
County State Zip

Phone: Home \_\_\_\_\_ Office \_\_\_\_\_ Cell: \_\_\_\_\_

Home Fax \_\_\_\_\_ Office Fax \_\_\_\_\_ e-mail address \_\_\_\_\_

Birth Date \_\_\_\_\_ S.S.No. \_\_\_\_\_ U.S. Citizen?  Yes  No

Occupation/Employer: \_\_\_\_\_

Previously Married?  Yes:  Widow/Widower or  Divorced  No  
Date of Previous Marriage: \_\_\_\_\_ Veteran?  Yes  No

**C. Children** Yes \_\_\_\_\_ No \_\_\_\_\_  
*If yes, please fill out the attached Appendix A.*

**D. Professional Advisors**

	Name	Firm Name & Address	Phone	How Frequently Consulted?
Attorney	_____	_____	_____	_____
Accountant	_____	_____	_____	_____
Bank Officer	_____	_____	_____	_____
Financial Planner	_____	_____	_____	_____
Insurance Agent	_____	_____	_____	_____
Stock Broker	_____	_____	_____	_____
Personal Physician	_____	_____	_____	_____
Specialist Physician	_____	_____	_____	_____
Other	_____	_____	_____	_____

**E. Important Family Questions**

(Please check "Yes" or "No" for your answer)	Yes	No
Do you have a child with a learning disability?		
Do any of your children receive governmental support or benefits?		
Do you have adopted children?		
Do any of your children have special educational, medical or physical needs?		
Are any of your children institutionalized?		
Are you or your spouse receiving social security, disability, or other Governmental benefits?		
Do you provide primary or other major financial support to adult children?		
Are you making payments pursuant to a divorce or property settlement agreement? <i>(Please furnish a copy)</i>		
Have you or your spouse ever signed a pre- or post-marriage contract? <i>(Please furnish a copy)</i>		
(Please check "Yes" or "No" for your answer)	Yes	No
Have you or your spouse been widowed? <i>(If a federal estate tax return or a state death tax return was filed, please furnish a copy)</i>		
Have you or your spouse ever filed federal or state gift tax returns? <i>(Please furnish copies of these returns)</i>		
Have you or your spouse completed previous will, trust, or estate planning? <i>(Please furnish copies of these documents)</i>		

**PART II. ESTATE INFORMATION:**

**A. General Information**

What is your state of residence? Idaho / Washington / Utah (circle one)

How long have you resided there? \_\_\_\_\_

In what other states have you lived during your marriage? \_\_\_\_\_

What is the size of your estate, roughly? (Including life insurance death benefits payable to you or your estate)

\$0 - \$750,000 [ ] \$750,000 - \$1,500,000 [ ] Over \$5,000,000 [ ]

\$1,500,000 - 3,000,000 [ ] Over \$3,000,000 [ ] Over \$10,000,000 [ ]

Do you or your spouse own long term health care insurance policies? Yes [ ] No [ ]

Have you or your spouse made any substantial gifts in the last three years? Yes [ ] No [ ]

Do you have a safe deposit box? Yes [ ] No [ ] If so, state location and who has access to the box \_\_\_\_\_

**B. Prior Documents:** Have you or your spouse executed: (Please provide copies)

A Will? Yes [ ] No [ ]

A Revocable Living Trust? Yes [ ] No [ ]

An Irrevocable Life Insurance Trust? Yes [ ] No [ ]

A Charitable Trust? Yes [ ] No [ ]

A Power of Attorney? Yes [ ] No [ ]

A Pre-marital or Post-marital Agreement? Yes [ ] No [ ]

Living Will (Directive to Physicians)? Yes [ ] No [ ]

Durable Power of Attorney for Health Care? Yes [ ] No [ ]

An Advance Directive? Yes [ ] No [ ]

A Community Property Trust? Yes [ ] No [ ]

**PART III. SPECIAL CONSIDERATIONS**

Are there any especially important (or unusual) estate planning objectives (or problems) for you or your spouse?

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Are there any persons (other than minor children) partially or wholly dependent upon you or your spouse for support now or possibly in the future?

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Do you, your spouse or children have any special needs or concerns?

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Are you or your spouse likely to receive any inheritances in the future? Yes [ ] No [ ]

Do you have any particular areas of charitable interest?

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# INSTRUCTIONS FOR COMPLETING THE *PERSONAL ASSET INFORMATION* SUMMARY

Summarize the values of the assets on the appropriate line. For personal effects make a reasonable estimate of fair market value if the asset were sold today.

## SUMMARY OF VALUES

<b>ASSETS</b>	<b>Amount*</b>		
	<b>Husband</b>	<b>Wife</b>	<b>Joint</b>
Cash Accounts	_____	_____	_____
Investment Accounts	_____	_____	_____
Stocks	_____	_____	_____
Bonds	_____	_____	_____
Personal Effects	_____	_____	_____
Retirement Plans	_____	_____	_____
Life Insurance Policies	_____	_____	_____
Mortgages, Notes, and Other Receivables	_____	_____	_____
Partnership Interests	_____	_____	_____
Corporate Business and Professional Interests	_____	_____	_____
Sole Proprietorship Business & Professional Interest	_____	_____	_____
Farm and Ranch Interests	_____	_____	_____
Oil, Gas and Mineral Interests	_____	_____	_____
Real Property	_____	_____	_____
Anticipated Inheritance, Gift, or Lawsuit Judgment	_____	_____	_____
Other Assets	_____	_____	_____
<b>Total Assets:</b>	_____	_____	_____

<b>LIABILITIES</b>	<b>Amount*</b>		
	<b>Husband</b>	<b>Wife</b>	<b>Joint</b>
Loans Payable	_____	_____	_____
Accounts Payable	_____	_____	_____
Real Estate Mortgages Payable	_____	_____	_____
Contingent Liabilities	_____	_____	_____
Loans Against Life Insurance	_____	_____	_____
Unpaid Taxes	_____	_____	_____
Other Obligations:	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
<b>Total Liabilities:</b>	_____	_____	_____
<b>NET ESTATE</b>	_____	_____	_____

**APPENDIX A**

Client: \_\_\_\_\_

**A. Children of this Marriage/Relationship (including adopted):**

1. Name \_\_\_\_\_ Birthdate \_\_\_\_\_  
Address \_\_\_\_\_ Married?  Yes  No  
City/State/Zip \_\_\_\_\_ Children?  Yes  No  
Telephone \_\_\_\_\_

2. Name \_\_\_\_\_ Birthdate \_\_\_\_\_  
Address \_\_\_\_\_ Married?  Yes  No  
City/State/Zip \_\_\_\_\_ Children?  Yes  No  
Telephone \_\_\_\_\_

3. Name \_\_\_\_\_ Birthdate \_\_\_\_\_  
Address \_\_\_\_\_ Married?  Yes  No  
City/State/Zip \_\_\_\_\_ Children?  Yes  No  
Telephone \_\_\_\_\_

4. Name \_\_\_\_\_ Birthdate \_\_\_\_\_  
Address \_\_\_\_\_ Married?  Yes  No  
City/State/Zip \_\_\_\_\_ Children?  Yes  No  
Telephone \_\_\_\_\_

5. Name \_\_\_\_\_ Birthdate \_\_\_\_\_  
Address \_\_\_\_\_ Married?  Yes  No  
City/State/Zip \_\_\_\_\_ Children?  Yes  No  
Telephone \_\_\_\_\_

6. Name \_\_\_\_\_ Birthdate \_\_\_\_\_  
Address \_\_\_\_\_ Married?  Yes  No  
City/State/Zip \_\_\_\_\_ Children?  Yes  No  
Telephone \_\_\_\_\_

**B. Stepchildren of this Marriage/Relationship(s):**

1. Name \_\_\_\_\_ Birthdate \_\_\_\_\_  
Address \_\_\_\_\_ Married?  Yes  No  
City/State/Zip \_\_\_\_\_ Children?  Yes  No  
Telephone \_\_\_\_\_  
Custody (if minor): \_\_\_\_\_

2. Name \_\_\_\_\_ Birthdate \_\_\_\_\_  
Address \_\_\_\_\_ Married?  Yes  No  
City/State/Zip \_\_\_\_\_ Children?  Yes  No  
Telephone \_\_\_\_\_  
Custody (if minor): \_\_\_\_\_

3. Name \_\_\_\_\_  
Address \_\_\_\_\_  
City/State/Zip \_\_\_\_\_  
Telephone \_\_\_\_\_  
Custody (if minor): \_\_\_\_\_

Birthdate \_\_\_\_\_  
Married?  Yes  No  
Children?  Yes  No

4. Name \_\_\_\_\_  
Address \_\_\_\_\_  
City/State/Zip \_\_\_\_\_  
Telephone \_\_\_\_\_  
Custody (if minor): \_\_\_\_\_

Birthdate \_\_\_\_\_  
Married?  Yes  No  
Children?  Yes  No

5. Name \_\_\_\_\_  
Address \_\_\_\_\_  
City/State/Zip \_\_\_\_\_  
Telephone \_\_\_\_\_  
Custody (if minor): \_\_\_\_\_

Birthdate \_\_\_\_\_  
Married?  Yes  No  
Children?  Yes  No

Are there any children not living?  Yes  No; If yes, did they leave surviving children?  
 Yes  No

If you have stepchildren, would you like to include them in all references to "my children?"  
 Yes  No

**C. Children of Any Former Marriage/Relationship(s):**

1. Name \_\_\_\_\_  
Address \_\_\_\_\_  
City/State/Zip \_\_\_\_\_  
Telephone \_\_\_\_\_  
Custody (if minor): \_\_\_\_\_

Birthdate \_\_\_\_\_  
Married?  Yes  No  
Children?  Yes  No

2. Name \_\_\_\_\_  
Address \_\_\_\_\_  
City/State/Zip \_\_\_\_\_  
Telephone \_\_\_\_\_  
Custody (if minor): \_\_\_\_\_

Birthdate \_\_\_\_\_  
Married?  Yes  No  
Children?  Yes  No

3. Name \_\_\_\_\_  
Address \_\_\_\_\_  
City/State/Zip \_\_\_\_\_  
Telephone \_\_\_\_\_  
Custody (if minor): \_\_\_\_\_

Birthdate \_\_\_\_\_  
Married?  Yes  No  
Children?  Yes  No

If you have children from a former marriage/relationship, would you like to include them in all references to "my children?"  Yes  No

## SOME COMMON ESTATE PLANNING OBJECTIVES

**Rating 0 - 10** (10 of greatest importance)

- \_\_\_ 1. Save Probate expenses and time on first death.
- \_\_\_ 2. Save Probate expenses and time on second death.
- \_\_\_ 3. Plan and provide for spousal incapacity.
- \_\_\_ 4. Plan and provide for both spouses' incapacity.
- \_\_\_ 5. Save 100% of the Federal Estate Tax on the first spouse's death.
- \_\_\_ 6. Reduce and if possible, eliminate Federal and/or State Estate Taxes on the second spouse's death.
- \_\_\_ 7. Maintain privacy.
- \_\_\_ 8. Protect, assist and help the surviving spouse.
- \_\_\_ 9. Protect, assist and help each grandchild.
- \_\_\_ 10. Protect, assist and help each child.
- \_\_\_ 11. Protect a surviving spouse from a bad remarriage.
- \_\_\_ 12. Protect the share of the deceased spouse's interest in the trust upon the remarriage of the surviving spouse.
- \_\_\_ 13. Generation Skipping Tax Planning.
- \_\_\_ 14. Protecting your child's inheritance from bankruptcy or divorce.
- \_\_\_ 15. Survival of the family business.
- \_\_\_ 16. Sale of the family business upon the death of the entrepreneurial spouse.
- \_\_\_ 17. Sale of the family business upon the death of the surviving spouse.
- \_\_\_ 18. Asset Protection Planning.
- \_\_\_ 19. Creditor protection for the surviving spouse.
- \_\_\_ 20. Creditor protection for a child.
- \_\_\_ 21. Save 100% of the estate tax on life insurance.
- \_\_\_ 22. Special planning for a physically or mentally handicapped child.
- \_\_\_ 23. Special planning for an elderly parent.
- \_\_\_ 24. Special planning for a child of a previous marriage.
- \_\_\_ 25. Disinheriting a child.
- \_\_\_ 26. Medicaid Planning.
- \_\_\_ 27. Other: \_\_\_\_\_
- \_\_\_ 28. Other: \_\_\_\_\_
- \_\_\_ 29. Other: \_\_\_\_\_
- \_\_\_ 30. Other: \_\_\_\_\_