

LIVING TRUST, LIMITED LIABILITY and COMPLEX TRUST APPLICATION

Complete Estate Plan Application to include one living trust, up
to four limited liability entities, and two contract business trusts.

VERSION 4.0

April 15, 2003

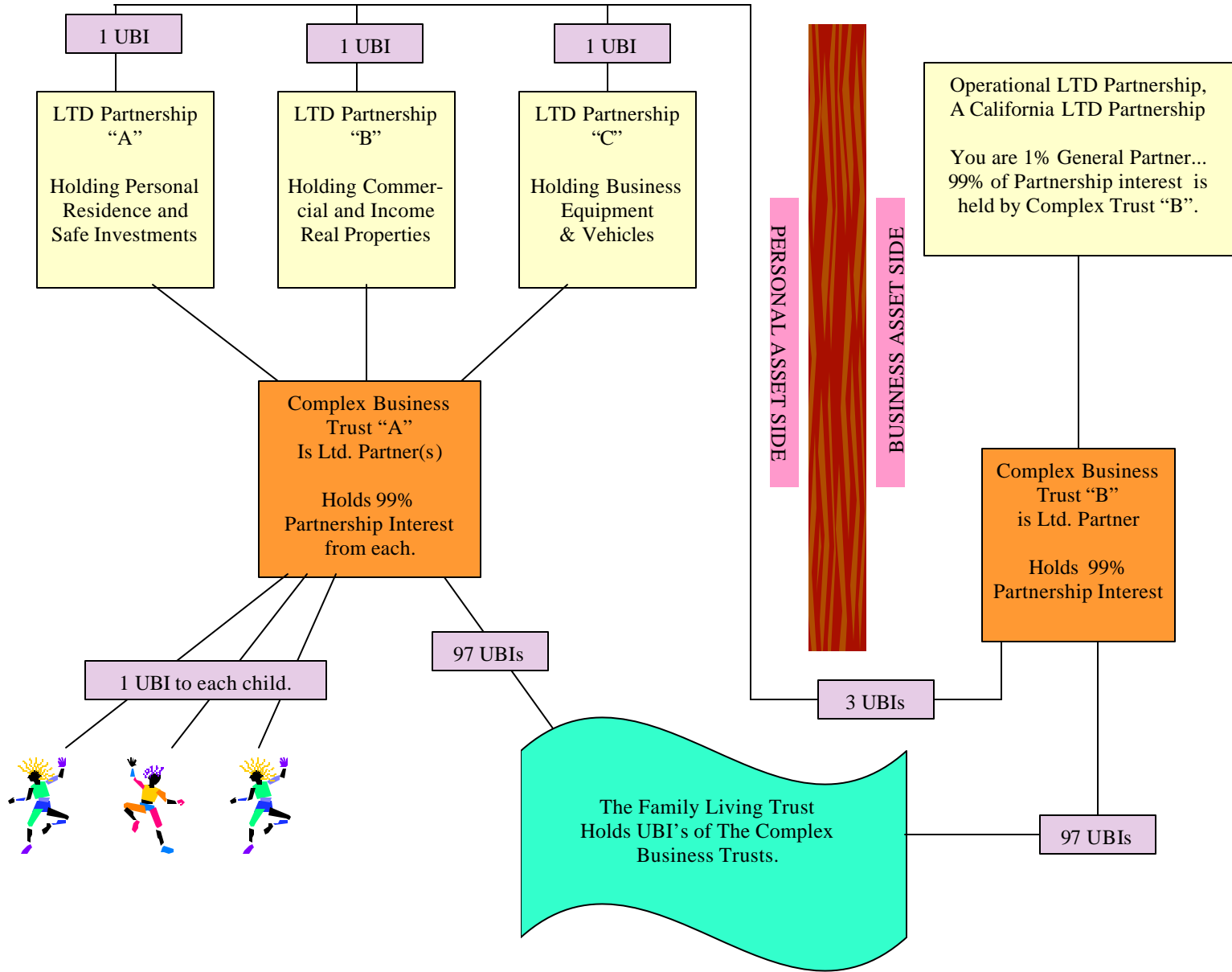
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ESTATE PLAN SOLUTIONS
For: John & Mary Taxpayer

ASSET PROTECTION & HOLDING STRUCTURE

OPERATIONAL ENTITY STRUCTURE



INSTRUCTIONS FOR COMPLETING CERTIFICATE OF LIMITED PARTNERSHIP (FORM LP-1)

DO NOT ALTER THIS FORM Type or legibly print in black ink .

- Attach the fee for filing the Certificate of Limited Partnership (LP-1) with the Secretary of State. The fee is seventy dollars (\$70).
- Make check(s) payable to the Secretary of State.
- Send the executed document and filing fee to: California Secretary of State Limited Partnership Unit
mail to P.O. Box 944225 Sacramento, CA 94244-2250 or go in person to 10th & O Streets, 3rd Fl, Sacramento, CA
- Fill in the items as follows:

- Item 1. Enter the name of the limited partnership as it appears in the partnership agreement. The name shall contain the words "limited partnership" or the abbreviation "L.P." at the end. The name of the limited partnership may not contain the words "bank," "insurance," "trust," "trustee," "incorporated," "inc.," "corporation," or "corp.". (Section 15612)
- Item 2. Enter the complete street address, including the zip code, of the principal executive office. DO NOT show a P.O. Box or abbreviate the name of the city.
- Item 3. Enter the complete street address, including the zip code, of the California address where the records are kept. DO NOT show a P.O. Box or abbreviate the name of the city. (Section 15614)
- Item 4. This item is to be completed only by those limited partnerships formed prior to July 1, 1984, (Section 15712(b)(2))
- Item 5. Enter the name of the agent for service of process in this state. The agent for service of process must be an individual residing in California or a corporation which has filed a certificate pursuant to Section 1505. Check the appropriate provision.
- Item 6. If an individual is designated as the agent for service of process, enter a business or residential address in California. DO NOT enter "in care of" (c/o) or abbreviate the name of the city. DO NOT enter an address if a corporation is designated as the agent for service of process.
- Item 7. Enter the names and addresses, including the zip code, of all general partners. DO NOT abbreviate names of the cities. Attach additional pages, if necessary.
- If a general partner is a trust, both the names of the trust (including the date of the trust, if applicable) and the trustee must be listed. Example: Mary Todd, trustee of the Lincoln Family Trust U/T/A 5-1-94.
- Item 8. Indicate the number of general partners' signatures required for filing certificates of amendment, restatement, merger, dissolution, continuation, and cancellation.
- Item 9. The Certificate of Limited Partnership (LP-1) may include other matters that the person filing the Certificate of Limited Partnership determines to include. Other matters may include the purpose of business of the limited partnership e.g. gambling enterprise. If other matters are to be included, attach one or more pages setting forth the other matters.
- Item 10. Enter the number of pages attached, if any. All attachments should be 8-½ x 11", one-sided and legible.
- Item 11. The Certificate of Limited Partnership (LP-1) shall be executed and acknowledged with the original signatures of all general partners, unless it is filed pursuant to the provisions of Sections 15625 or 15633. A facsimile or photocopy of the signature is not acceptable for the purpose of filing with the Secretary of State.

If the Certificate is filed by any person other than the general partners, the signature must be followed by the words "signature pursuant to Section _____," identifying the appropriate code section.

If the Certificate is signed by an attorney-in-fact the signature must be followed by the words "Attorney-in-fact for (name of the partner)"

If an association is designated as a general partner, the person who signs for the association must state the **exact** name of the association, his/her name, and his or her position or title.

If a trust is designated as a general partner, the certificate must be signed by a trustee as follows: _____ trustee for _____ trust (including the date of the trust, if applicable). Example: Mary Todd, trustee of the Lincoln Family Trust (U/T/A 5-1-94).

Betsey Bayless
Secretary of State
Limited Partnerships
1700 West Washington 7th Fl
Phoenix, Arizona 85007
(602) 542-6183 or (602) 542-6187



Fee: \$ 1 0. 00 plus \$ 3. 00 per page
Submit In Duplicate

CERTIFICATE OF LIMITED PARTNERSHIP
A.R.S. §29-308

Name of Limited Partnership

Address of Principal Office	City	State	Zip
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Name of Agent for Service of Process	Phone Number
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Address	City	State	Zip
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In the event that the above named designated agent for service of process resigns and a new agent for service of process has not been filed with the Secretary of State, or if the above named agent for service of process cannot be found or served with reasonable diligence, then the Secretary of State is appointed the agent for service of process.

The name and business address of each general partner: (Attach additional sheets if necessary)

Printed Name	Signature
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Address	City	State	Zip
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Printed Name	Signature
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Address	City	State	Zip
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The latest date in which the Limited Partnership is to dissolve, if any: _____

Any other matters: _____

SECRETARY OF STATE

HELPFUL HINTS FOR SUCCESSFUL PARTNERSHIP FILING

The partnership division of the Arizona Secretary of State's office is the filing agent for Limited Partnerships, Limited Liability Partnerships, Limited Liability Limited Partnerships, if the statutory agent can not be found with reasonable diligence.

1. Make sure your document is legible. Call our office to check on name availability. Remember that any name similar or deceptively similar will not be accepted without written consent to use similar name or a judgement on the name.
2. Choose a name that is not common. Similar names such as; **associates, investments, investors, and partners, you may need to add to your name to make yours different from those on file.** These similarities will be rejected and slows your filing process.
3. Registered office must be an Arizona address. Post office box addresses are not acceptable.
4. The statutory agent must be an Arizona resident, a domestic corporation or a foreign corporation authorized to conduct business in Arizona.
5. Notary is not required. The signatory is accepting full responsibility.
6. If you are using one of our forms, they must be filled out entirely.
7. Filings are to be submitted in duplicate. We stamp and file the original, and stamp the duplicate and returned it to you.
8. Please remember to submit appropriate signatures.

Application for Employer Identification Number

(For use by employers, corporations, partnerships, trusts, estates, churches, government agencies, Indian tribal entities, certain individuals, and others.)

EIN

OMB No. 1545-0003

▶ See separate instructions for each line. ▶ Keep a copy for your records.

Type or print clearly.	1 Legal name of entity (or individual) for whom the EIN is being requested	
	2 Trade name of business (if different from name on line 1)	3 Executor, trustee, "care of" name
	4a Mailing address (room, apt., suite no. and street, or P.O. box)	5a Street address (if different) (Do not enter a P.O. box.)
	4b City, state, and ZIP code	5b City, state, and ZIP code
	6 County and state where principal business is located	
	7a Name of principal officer, general partner, grantor, owner, or trustor	7b SSN, ITIN, or EIN

8a Type of entity (check only one box)

<input type="checkbox"/> Sole proprietor (SSN) _____	<input type="checkbox"/> Estate (SSN of decedent) _____
<input type="checkbox"/> Partnership	<input type="checkbox"/> Plan administrator (SSN) _____
<input type="checkbox"/> Corporation (enter form number to be filed) ▶ _____	<input type="checkbox"/> Trust (SSN of grantor) _____
<input type="checkbox"/> Personal service corp.	<input type="checkbox"/> National Guard <input type="checkbox"/> State/local government
<input type="checkbox"/> Church or church-controlled organization	<input type="checkbox"/> Farmers' cooperative <input type="checkbox"/> Federal government/military
<input type="checkbox"/> Other nonprofit organization (specify) ▶ _____	<input type="checkbox"/> REMIC <input type="checkbox"/> Indian tribal governments/enterprises
<input type="checkbox"/> Other (specify) ▶ _____	Group Exemption Number (GEN) ▶ _____

8b If a corporation, name the state or foreign country (if applicable) where incorporated

State	Foreign country
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9 Reason for applying (check only one box)

<input type="checkbox"/> Started new business (specify type) ▶ _____	<input type="checkbox"/> Banking purpose (specify purpose) ▶ _____
<input type="checkbox"/> Hired employees (Check the box and see line 12.)	<input type="checkbox"/> Changed type of organization (specify new type) ▶ _____
<input type="checkbox"/> Compliance with IRS withholding regulations	<input type="checkbox"/> Purchased going business
<input type="checkbox"/> Other (specify) ▶ _____	<input type="checkbox"/> Created a trust (specify type) ▶ _____
	<input type="checkbox"/> Created a pension plan (specify type) ▶ _____

10 Date business started or acquired (month, day, year) **11** Closing month of accounting year

12 First date wages or annuities were paid or will be paid (month, day, year). **Note:** If applicant is a withholding agent, enter date income will first be paid to nonresident alien. (month, day, year) ▶

13 Highest number of employees expected in the next 12 months. **Note:** If the applicant does not expect to have any employees during the period, enter "-0-." ▶

	Agricultural	Household	Other
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14 Check **one** box that best describes the principal activity of your business.

<input type="checkbox"/> Construction	<input type="checkbox"/> Rental & leasing	<input type="checkbox"/> Transportation & warehousing	<input type="checkbox"/> Accommodation & food service	<input type="checkbox"/> Wholesale-other	<input type="checkbox"/> Retail
<input type="checkbox"/> Real estate	<input type="checkbox"/> Manufacturing	<input type="checkbox"/> Finance & insurance	<input type="checkbox"/> Other (specify)		

15 Indicate principal line of merchandise sold; specific construction work done; products produced; or services provided.

16a Has the applicant ever applied for an employer identification number for this or any other business? Yes No
Note: If "Yes," please complete lines 16b and 16c.

16b If you checked "Yes" on line 16a, give applicant's legal name and trade name shown on prior application if different from line 1 or 2 above.
 Legal name ▶ _____ Trade name ▶ _____

16c Approximate date when, and city and state where, the application was filed. Enter previous employer identification number if known.

Approximate date when filed (mo., day, year)	City and state where filed	Previous EIN
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Third Party Designee	Complete this section only if you want to authorize the named individual to receive the entity's EIN and answer questions about the completion of this form.	
	Designee's name	Designee's telephone number (include area code) ()
	Address and ZIP code	Designee's fax number (include area code) ()

Under penalties of perjury, I declare that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete.

Name and title (type or print clearly) ▶	Applicant's telephone number (include area code) ()
Signature ▶	Applicant's fax number (include area code) ()
Date ▶	

Do I Need an EIN?

File Form SS-4 if the applicant entity does not already have an EIN but is required to show an EIN on any return, statement, or other document.¹ **See also the separate instructions for each line on Form SS-4.**

IF the applicant...	AND...	THEN...
Started a new business	Does not currently have (nor expect to have) employees	Complete lines 1, 2, 4a-6, 8a, and 9-16c.
Hired (or will hire) employees, including household employees	Does not already have an EIN	Complete lines 1, 2, 4a-6, 7a-b (if applicable), 8a, 8b (if applicable), and 9-16c.
Opened a bank account	Needs an EIN for banking purposes only	Complete lines 1-5b, 7a-b (if applicable), 8a, 9, and 16a-c.
Changed type of organization	Either the legal character of the organization or its ownership changed (e.g., you incorporate a sole proprietorship or form a partnership) ²	Complete lines 1-16c (as applicable).
Purchased a going business ³	Does not already have an EIN	Complete lines 1-16c (as applicable).
Created a trust	The trust is other than a grantor trust or an IRA trust ⁴	Complete lines 1-16c (as applicable).
Created a pension plan as a plan administrator ⁵	Needs an EIN for reporting purposes	Complete lines 1, 2, 4a-6, 8a, 9, and 16a-c.
Is a foreign person needing an EIN to comply with IRS withholding regulations	Needs an EIN to complete a Form W-8 (other than Form W-8ECI), avoid withholding on portfolio assets, or claim tax treaty benefits ⁶	Complete lines 1-5b, 7a-b (SSN or ITIN optional), 8a-9, and 16a-c.
Is administering an estate	Needs an EIN to report estate income on Form 1041	Complete lines 1, 3, 4a-b, 8a, 9, and 16a-c.
Is a withholding agent for taxes on non-wage income paid to an alien (i.e., individual, corporation, or partnership, etc.)	Is an agent, broker, fiduciary, manager, tenant, or spouse who is required to file Form 1042 , Annual Withholding Tax Return for U.S. Source Income of Foreign Persons	Complete lines 1, 2, 3 (if applicable), 4a-5b, 7a-b (if applicable), 8a, 9, and 16a-c.
Is a state or local agency	Serves as a tax reporting agent for public assistance recipients under Rev. Proc. 80-4, 1980-1 C.B. 581 ⁷	Complete lines 1, 2, 4a-5b, 8a, 9, and 16a-c.
Is a single-member LLC	Needs an EIN to file Form 8832 , Classification Election, for filing employment tax returns, or for state reporting purposes ⁸	Complete lines 1-16c (as applicable).
Is an S corporation	Needs an EIN to file Form 2553 , Election by a Small Business Corporation ⁹	Complete lines 1-16c (as applicable).

¹ For example, a sole proprietorship or self-employed farmer who establishes a qualified retirement plan, or is required to file excise, employment, alcohol, tobacco, or firearms returns, must have an EIN. **A partnership, corporation, REMIC (real estate mortgage investment conduit), nonprofit organization (church, club, etc.), or farmers' cooperative must use an EIN for any tax-related purpose even if the entity does not have employees.**

² However, **do not** apply for a new EIN if the existing entity only (a) changed its business name, (b) elected on Form 8832 to change the way it is taxed (or is covered by the default rules), or (c) terminated its partnership status because at least 50% of the total interests in partnership capital and profits were sold or exchanged within a 12-month period. (The EIN of the terminated partnership should continue to be used. See Regulations section 301.6109-1(d)(2)(iii).)

³ Do not use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, IRA trusts that are required to file **Form 990-T**, Exempt Organization Business Income Tax Return, must have an EIN.

⁵ A plan administrator is the person or group of persons specified as the administrator by the instrument under which the plan is operated.

⁶ Entities applying to be a Qualified Intermediary (QI) need a QI-EIN even if they already have an EIN. **See Rev. Proc. 2000-12.**

⁷ See also *Household employer* on page 4. (**Note:** State or local agencies may need an EIN for other reasons, e.g., hired employees.)

⁸ Most LLCs **do not** need to file Form 8832. See **Limited liability company (LLC)** on page 4 for details on completing Form SS-4 for an LLC.

⁹ An existing corporation that is electing or revoking S corporation status should use its previously-assigned EIN.



ESTIMATE OF ESTATE VALUE

This very important information is required so we will be certain that the client is receiving the correct probate and estate tax avoidance product.

Name: _____ Date:

		MM			DD			YY
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These figures are not to be used to calculate your estate value for determining whether your estate may be passed on without probate court involvement. Your estate will be subject to probate if the gross value of your estate is calculated at more than \$100,000 of non real estate, or you have more than \$10,000 (or \$ 20,000 if married) worth of real estate. Remember, probate does not subtract encumbrances against your real estate.

Value of Home _____	Other Real Estate _____
Business Interests _____	Household Goods _____
Personal Property _____	Tools & Equipment _____
Bank Accounts _____	Stocks, Bonds, T-Bills _____
Mutual Funds _____	IRA-Pension _____
Annuities _____	Expected Inheritance _____
Mobile Home** _____	Automobiles** _____
Boats** _____	Life Insurance** _____

Approximate Estate Value	_____	
Approximate Average Probate Fee	\$0.00	(Gross x 12%)
Federal Estate Tax*	(\$240,500.00)	(Gross x 37%)

FET range from 37 - 55%.

* **Federal Estate (Death) Taxes (FET)** are calculated on the Gross value of the estate minus all encumbrances. They start at 37% and rapidly go to 55%. This calculation assumes that there is NOT an existing "A/B" living trust, ONLY one Client is utilizing their 1999 level lifetime exemption amount, and the FET tax rate is 37%. Any amount surrounded by ()s indicates what the FET would have been without the exemptions. If you "checked" the A-B-C trust option on page 2, your FET taxes includes the second spouse's 1999 lifetime exemption.

** Do not calculate these items for probate fees, but include when calculating for Federal Estate Taxes.

DISCLAIMER STATEMENT

Client(s) certify that Client(s) have read and approved the information contained in this application. Client(s) attest that the Information supplied by me/us is correct and complete to the best of my/our knowledge.

Client(s) certify that Client(s) have placed an order for a IR / Revocable Living Trust with _____, hereinafter referred to as the "Agent."

Client(s) agree that the preparer of the trust documents shall be held harmless and indemnified for any expense and /or loss resulting from the consequences of information or request not made known to the preparer of the trust documents prior to the trust preparation. Client(s) understand Client(s) have the right to a one (1) day recision of my/our order and due a complete refund minus twenty (20) percent of the total purchase price. After one (1) day, the Agent has no obligation to return Client(s) deposit.

The agent did not give legal or tax advice and did not represent himself/herself to be an attorney and/or accountant. Client(s) have been advised that Agent does not and will not practice law or give tax advise and advised me to consult with an attorney and/or accountant for legal or tax advice. Client(s) understand that Client(s) have an absolute right to select any attorney to prepare and review my/our trust; but use of an attorney other than one with whom Agent has an existing contractual relationship may result in substantially higher trust fees than those listed on the Trust receipt.

Client(s) realize that it is my/our responsibility for the funding of all securities to this trust agreement.

Client(s) know and agree that the price for the trust preparation is stated on the front page of this application. Client(s) agree to pay this price for my/our Trust Portfolio.

Type of Payment: - Check - Visa - MasterCard

Card Number

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Expiration Date

		MM	/			DD	/			YY
--	--	----	---	--	--	----	---	--	--	----

Applicant's Signature: _____ **Date:** _____

Co-Applicant's Signature: _____ **Date:** _____

NOTE: All payments are cash or check unless approved by the Trust Provider.