

MIDDLE 2022 LIVING TRUST

Part 1 – Creation

1.1 Identification

We, MARY A. MIDDLE, and MALCOLM B. MIDDLE, a married couple of NASHUA, NH, declare ourselves the Trustees of this Trust, which we name the “MIDDLE 2022 LIVING TRUST” (“Trust.”)

1.2 Transfer of Property

We transfer all property to this Trust which can be transferred by signing below.

Part 2 – During Our Lives

2.1 Use of Trust Property

We may use the Trust property as we see fit.

2.2 Ending or Changing the Trust

In the event we change or end this Trust, we will do so in writing and sign in the presence of a notary.

Part 3 – When One of Us Dies or Becomes Unable to Act

3.1 Use of Trust Property

The active spouse shall then transfer 50% of the Trust Property into a separate permanent trust, named the PERMANENT TRUST OF [the first spouse to die or become Unable to Act], and to be divided according to the Trust Property Division & Rules sections below (as it is written on the date the first spouse dies or becomes Unable to Act.) The next Trustee named in this Trust shall become the Trustee of the PERMANENT TRUST OF [the first spouse to die or become Unable to Act].

The active spouse may continue to use any Residences, High Value, and Specific Physical Gifts owned by the PERMANENT TRUST OF [the first spouse to die or become Unable to Act] for the remainder of that spouse’s life, but may not sell them unless agreed to in a writing signed by: a) the person/entity entitled to receive it (for specific Physical Gifts); or b) 51% or more of the people entitled to benefit from it (for Residences.)

The active spouse shall become the sole Trustee of this MIDDLE 2022 LIVING TRUST and may use the remainder of the Trust property as that person sees fit, including for the health, education, support, or maintenance of an Unable to Act Spouse.

3.2 Ending or Changing the Trust

The active spouse may NOT change or end the PERMANENT TRUST OF [the first spouse to die or become Unable to Act].

Mary Middle Signature: _____
Malcolm Middle Signature: _____
Witness Initials: _____
Witness Initials: _____

The active spouse may, in a dated and signed writing, change or end this MIDDLE 2022 LIVING TRUST.

Part 4 – After We Both Die or Are Unable to Act

4.1 Use of Trust Property (If Unable to Act)

The Trustee shall use the Trust property for our health, support, or maintenance, and shall consult with a disability/Medicaid attorney.

4.2 Ending or Changing the Trust

This Trust cannot be changed. If the Trustee determines that the benefits of ending this Trust outweigh its continuation, the Trustee may end the Trust and divide the property according to the Trust Property Division & Rules sections below.

4.3 Next Trustees

Trustee Shall Control Both Physical & Digital Assets: The person below (listed in order of preference) shall be the Next Trustee of the Trust. The Trustee shall have all the powers, and shall be subject to duties, listed in NH RSA 564-B:8-815 & 816 (NH Trustee Powers,) as well as NH RSA 554-A (Digital Assets.)

<u>Name</u>	<u>Relationship</u>	<u>City/State</u>
Young M. Middle	Child	Anytown, NH
Suzie W. Middle	Spouse of Child	Anytown, NH

The Trustee: a) shall not require any bond; b) shall not be responsible for any good faith error(s) in judgment; and c) may receive reasonable payment for services.

4.4 Debts, Taxes, Expenses

The Trustee shall pay our debts, taxes, and expenses from the Trust. In the event the Trust does not have enough to pay them, the Trustee shall inform the Personal Representative(s) named in our Will(s).

4.5 Trust Property

The Trustee shall divide the Trust property as soon as reasonably possible, within one year after our deaths, as written in the Trust Property Division & Rules sections below. The Trustee’s decision on this division shall be final.

Part 5 -Who Benefits

When a person is named as a relative in this Trust, that person shall be treated as the relationship listed, regardless of blood relation or court record.

5.1 Included People

In addition to ourselves, the following may benefit from this Trust, unless Excluded below:

Witness Initials: _____
Witness Initials: _____
Mary Middle Signature: _____
Malcolm Middle Signature: _____



Our Children

<u>Name</u>	<u>City/State</u>
Young M. Middle	Anytown, NH

Our Unnamed Children

Also included are unnamed children: a) Parented by both of us; and b) children born to either of us prior to the date of our marriage, unless Excluded below.

Our Grandchildren

The children of Our Included Children, Parented by an Included Person.

Others

<u>Name</u>	<u>City/State</u>
Jennifer Middle	Anywhere, NC
Steven M Neighbor	Nashua, NH

Also included is any person or entity who may benefit under the Trust Property Division section below.

5.2 Excluded People

Regardless of any other section of this Trust, the following people cannot benefit:

Our Unnamed Children

Also excluded are unnamed children that were NOT Parented by both of us, after the date of our marriage.

Others' Unnamed Children

Also excluded are unnamed children of an Included person that were not Parented by that Included person.

Termination of Parental Rights

Also excluded are unnamed children of an Included person for whom parental rights have been terminated.

5.3 Parenting

A child is considered parented ("Parented") when that child is:

- Born to and raised by a person.
- Born to a person and raised by that person's immediate family or spouse.
- Legally adopted by a person.

Witness Initials: _____
 Witness Initials: _____
 Mary Middle Signature: _____
 Malcolm Middle Signature: _____

- A child who, at age 16 or under, became a stepchild to a person as a result of a lawful marriage.
- A child who, for a period of at least 5 years while under age 16, lived in a person's household, under the parent-like control of that person.

Part 6 – Trust Property Division

6.1 Physical Property

High Value & Special Physical Gifts

Give the High Value & Special Physical Gifts we have listed in separate writing(s), if any, to those listed. No substitute gifts shall be made. High Value Gifts shall be counted towards a person's total gifts under this Trust, unless: a) we have instructed that the gift does not "Reduce Other Gifts"; or b) the person declines the gift. If the person declines the gift, it may be sold as the Trustee sees fit. If the value of the gift exceeds what the person otherwise would have received from our estate, the person shall not pay the difference.

Other Physical Property

Give the physical property we have listed in separate writing(s), if any, to those listed. No substitute gifts shall be made. Divide all remaining physical property among those Who Benefit from The Heart of my Estate Plan, as they shall agree. If they cannot agree within six months, or if we die without living Included people or organizations, then the Trustee shall divide the property as the Trustee sees fit.

6.2 Off the Top Gifts

Give the following Off the Top Gifts:

- Give \$500 to each grandchild.

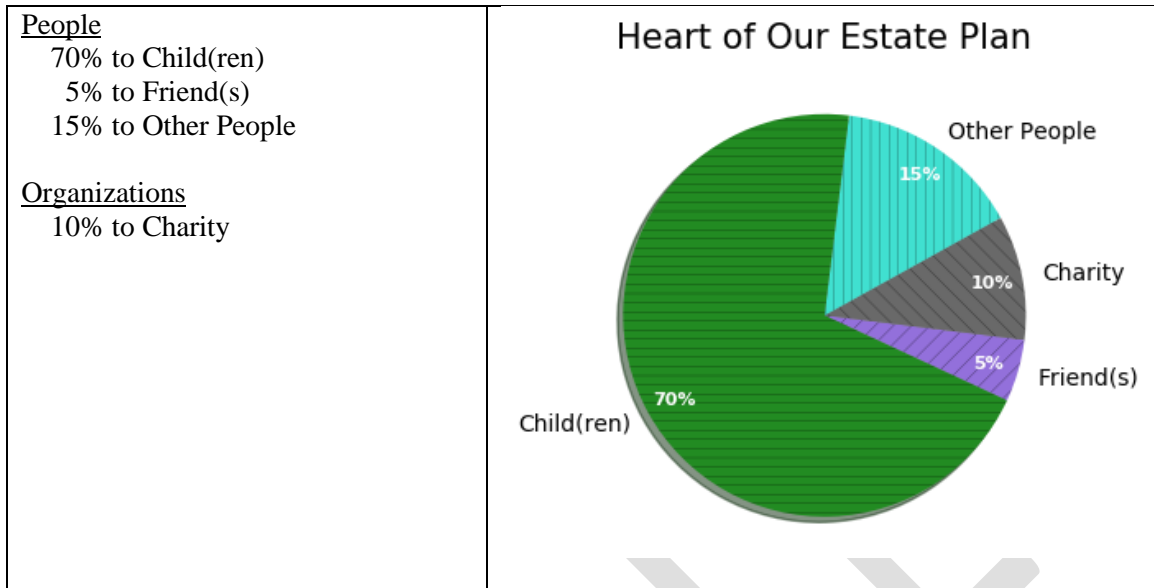
Give the following Off the Top Gifts:

<u>Name or Group:</u>	<u>Dollar/Percentage Gift</u>	<u>City/State</u>	<u>Passes to Heir/Moves with Us?</u>
Salvation Army Headquarters	\$1,000		No

6.3 The Heart of Our Estate Plan

Divide the rest of our estate as follows:

Witness Initials: _____
 Witness Initials: _____
 Mary Middle Signature: _____
 Malcolm Middle Signature: _____



The gifts that form the Heart of our Estate Plan are intended to divide all that remains after our Physical Property and Off the Top Gifts have been given. These gifts shall take into account High Value Gifts and Gift Advances. If the gifts in this section do not total 100% for any reason, then the Trustee shall adjust the shares proportionately in order to distribute everything.

Our Included Children (Equal Portion)

Divide 70% equally among our Included children.

Friends (Equal Portion)

Divide 5% equally among the following friends:

Name	City/State	Passes to Heir?
Steven M Neighbor	Nashua, NH	No

Other People (Equal Portion)

Divide 15% equally among the following other people:

Name	Relationship	City/State	Passes to Heir?
Suzie W. Middle	Spouse of Child	Anytown, NH	Yes

Charities

Divide 10% among the following organizations as directed:

Name	Percentage	City/State	Moves with Us?
Salvation Army Headquarters	10%		No

Witness Initials: _____
Witness Initials: _____

Mary Middle Signature: _____
Malcolm Middle Signature: _____

6.4 Remainder

If we die with no Included people or organizations, give the balance of the Trust in equal shares to the following organizations:

<u>Name</u>	<u>City/State</u>	<u>Moves with Us?</u>
The Middle Family Foundation	New York, NY	No

Part 7 – Rules

7.1 Trustee Judgment

When the division requires the Trustee’s opinion, the Trustee may, but is not required to, consider the following in determining that division: a) any of our writing(s) that give specific property to specific people; b) relationship (our children are most important); c) the request(s) of those who benefit from this Trust; d) the need(s) of those who benefit from this Trust; and e) monetary value. The decision(s) of our Trustee shall be final.

7.2 Gift Advances

If we make gift advances to a person specifically listed in separate writing(s), then the Trustee shall reduce that person’s other gifts by any amount not repaid, unless directed not to in the separate writing. If the value of the advance exceeds what the person would have otherwise received from our estate, the person shall not be required to repay the difference.

7.3 When an Included Person Dies or Becomes Unable to Act Before We Do

Passing to Heirs

Unless we have instructed otherwise, if an Included person dies before we do, the Trustee shall give the person’s gift to the person’s child(ren), spouse, as the Trustee in good faith determines we would want. If the person has no legal Heirs, then the Trustee shall give the gift as the Trustee sees fit. If we have instructed that the gift should not “Pass to Heirs,” then the Trustee shall treat the gift as if it did not exist.

Survivorship Requirement

A person must survive the last of us to die by thirty (30) days in order to benefit from this Trust. Otherwise, the person shall be treated as if he or she died before us.

Included People Unable to Act

In the event Included People become Unable to Act after the time of this Trust’s writing, the Trustee may use that person’s benefits under this Trust for that person’s health, education, support, or maintenance, if the Trustee in good faith determines we would want to. Otherwise, that person shall be treated as if they died before us.

Any payments made under this section shall be made in a way that does not negatively affect public benefits.

Witness Initials: _____

Witness Initials: _____

Mary Middle Signature: _____

Malcolm Middle Signature: _____

7.4 Gifts that Move

If we give a gift to a member-type organization, and we move our member-type connection to a different organization during our lives, then the gift should “Move With Us” unless we have instructed otherwise. If we have instructed that the gift should not “Move With Us,” then it should be given to the named organization even if we moved our member-type connection. The Trustee’s good faith determination that we moved our member-type connection shall be final.

If the Trustee in good faith determines a charity, organization, or member-type group has ceased to exist, or has changed so that we would not have given to it, the Trustee shall name an alternate organization which the Trustee in good faith determines we would support. Preference shall be given to organizations we supported during our lifetimes.

7.5 Joint Gifts

If we direct that a single gift be jointly given to two or more specifically named people, then the gift should be given as one payment to all those jointly-named, unless any of the following occur:

Jointly-Named Person Dies or Unable to Act

If a jointly-named person dies or becomes Unable to Act, the gift should be given in full to the active jointly-named person(s). If no jointly-named person survives us, the gift should be divided equally among the jointly-named people’s Heirs, unless we instructed that it should not “Pass to Heirs,” at which time the gift should be treated as if it did not exist.

Jointly-Named People Separate

If jointly-named people separate, the gift should be divided evenly between the people, unless the Trustee in good faith determines we would want only certain jointly-named people to receive it.

7.6 Age Rules

People Under Age 18

If any Included person is under the age of 18, that child’s gift shall be given under the Uniform Transfers to Minors Act to the custodial parent, for the benefit of the child. If the child has no custodial parent, then the Trustee may make this gift under the UTMA to the Trustee, or any parent-like person selected by the Trustee.

Adults Under Age 35

If any Included adult person under age 21 is gifted over \$10,000: hold that person’s gift in a separate Trust account until that person reaches the age of 21. The following payments shall be made at the following ages:

1/3 of the balance: 21. 1/2 of the balance: 27. The entirety: 35.

Witness Initials: _____
Witness Initials: _____
Mary Middle Signature: _____
Malcolm Middle Signature: _____



7.7 Rejection of Payments

Unless we instructed that a person’s gift should not “Pass to Heirs,” if any person who benefits from this Trust informs the Trustee in writing that they decline their gift, the Trustee may make the rejected gift to that person’s legal Heir(s), or divide the payments otherwise, as the Trustee sees fit. This section shall not apply to High Value gifts.

7.8 Protective Trust

No payments from this Trust may be attached to satisfy any debt or obligation. To prevent this, the Trustee may refuse to make any payments, or may make payments in alternative ways.

7.9 Special Terms

K-12 Schooling

Even if quality public education is available free of cost, the following private school option(s) shall be considered a priority for the moral and spiritual benefit of any child under 18 who benefits from this Trust:

- Faith-based schooling which aligns with our beliefs.
- Alternative schooling (such as Montessori, Waldorf, etc.) which aligns with our beliefs.

Further Education

The Trustee may assist our children and our grandchildren in getting the following education:

- Public undergraduate college education.
- Faith-based undergraduate college education which aligns with our beliefs.
- Graduate education.
- Vocational education.

Conditions Which Stop Payments

The Trustee shall stop making payments to a person if that person:

- Shows signs of drug or alcohol addiction. Payments may resume after at least two years’ active recovery.
- Shows signs of a major physical, mental, emotional, or other condition. Payments may resume after a physician provides a signed writing showing at least two year’s recovery from the condition.
- Makes poor financial decisions repeatedly. Payments may resume at such time as the Trustee determines the person shows financial responsibility.
- Is a ward of the State.
- Is convicted of a:
 - o criminal act
 - o violent crime
 - o crime of sexual nature

Mary Middle Signature: _____
 Malcolm Middle Signature: _____
 Witness Initials: _____
 Witness Initials: _____

Dispute Resolution

Wanting above all else to preserve the peace and unity of our family, we ask that any disputes relating to this document be settled through Christian Conciliation.

Charitable Pledges

If, during our lifetime, we signed any charitable pledge(s) to any charity or organization not already named in this document, honor the pledge(s) up to 10% of our estate.

7.10 Accounting

The Trustee shall give an annual accounting of income and principal to each person and entity that, at the time, benefits from this Trust. Objections to the accounting must be in writing to the Trustee within (90) days of receipt of the accounting, else the accounting is deemed accepted.

7.11 Unable to Act

In the event a licensed physician or active court judge states in a signed writing that a person is substantially unable to manage that person’s finances, and such inability is expected to be permanent, that person is Unable to Act for the purpose of this Trust. Prior to a licensed physician or judge’s determination of a person’s Inability to Act, a person is considered Able to Act.

In the event one or both of us becomes Unable to Act, one or both of us may resume being Trustee if that person provides the Next Trustee with a writing signed by a licensed physician stating: a) the physician examined that person within three (3) months of the signed writing; and b) that person is able to properly manage our financial affairs; or that person provides the Next Trustee with a valid court order stating the person is able to properly manage our financial affairs. The Next Trustee may reasonably request updated physician opinion(s) and/or court order(s) every twelve (12) months.

7.12 Trustees Other Than MARY A. MIDDLE and MALCOLM B. MIDDLE Unable to Act as Trustee

Any person who benefits from this Trust may reasonably request in writing that any Trustee (other than us) provide a signed writing from a physician stating: a) the physician examined the Trustee within six (6) months of the signed writing; and b) the Trustee is able to properly manage that Trustee’s finances. Failure to provide this signed writing within sixty (60) days shall stop that Trustee from acting as Trustee.

7.13 Removal of Trustee

Unless we are Unable to Act, we cannot be removed as Trustees. Any other Trustee may be removed for any reason by a written notice signed by 51% or more of the people who benefit from this Trust. Removal is effective upon delivery, in person or by registered mail. Within a reasonable time, the Trust property shall be delivered to the Next Trustee, with an accounting.

7.14 Resignation of Trustee

A Trustee may resign at any time through a writing mailed to those who benefit from this Trust. Resignation is effective when the Next Trustee accepts the Trust, or thirty (30) days after mailing.

Witness Initials: _____
Witness Initials: _____
Mary Middle Signature: _____
Malcolm Middle Signature: _____



7.15 Governing Law

This Trust shall be governed by New Hampshire law.

7.16 Individual Paragraphs

If any part of this Trust is invalid or unenforceable, the remaining parts shall remain fully effective.

SAMPLE

Mary Middle Signature: _____	Witness Initials: _____
Malcolm Middle Signature: _____	Witness Initials: _____

IN WITNESS of the above, MARY A. MIDDLE, and MALCOLM B. MIDDLE , individually and as Trustees, have executed this Trust Agreement on this ____ day of JANUARY, 2022.

WITNESS

MARY A. MIDDLE

WITNESS

MALCOLM B. MIDDLE

**STATE OF NEW HAMPSHIRE
COUNTY OF MERRIMACK, SS:**

On this ____ day of JANUARY, 2022, personally appeared before me MARY A. MIDDLE, who is known to me (or who was satisfactorily proven) to be the person whose name is documented in this instrument, and acknowledged that the same was executed for the purposes therein contained and as his voluntary act and deed.

Before me,

Notary Public
My Commission Expires: _____

**STATE OF NEW HAMPSHIRE
COUNTY OF MERRIMACK, SS:**

On this ____ day of JANUARY, 2022, personally appeared before me MALCOLM B. MIDDLE, who is known to me (or who was satisfactorily proven) to be the person whose name is documented in this instrument, and acknowledged that the same was executed for the purposes therein contained and as her voluntary act and deed.

Before me,

Notary Public
My Commission Expires: _____

ACCEPTANCE BY NEXT TRUSTEE

YOUNG M. MIDDLE

ACCEPTANCE BY ALTERNATE 1 NEXT TRUSTEE

SUZIE W. MIDDLE



