

Data Entry Worksheet - Education Unitrust (39)

Advisor Name: _____	Firm: _____		
Street Address: _____	City: _____	State: _____	ZIP: _____
Phone: _____	Fax: _____	Email: _____	
Donor(s) Name(s): _____			

Gift Date: ____/____/____ <small>(Date of trust funding)</small>
Unitrust Donor(s): _____
Unitrust Beneficiary / Beneficiaries: _____
Term of Years: _____ <small>(Unitrust duration. 1-20 years. Partial years are allowed as well.)</small>
Number of Donors: _____
Number of Students: _____ <small>(Named unitrust beneficiaries)</small>
Number of Exclusions: _____ <small>(Number of donors times number of students)</small>

Trust Amount: \$ _____ <small>(Fair market value of property)</small>
Cost Basis: \$ _____ <small>(Cost basis of property)</small>
Current Return: _____% <small>(Ordinary income currently produced by property, e.g., 2%)</small>
Trust Payout: _____% <small>(Annual trust payout percentage, e.g., 6%)</small>
Payment Frequency: Annual Semi-annual Quarterly Monthly
Trust Return: _____% <small>(Estimated annual overall return of trust assets, e.g., 8%)</small>

Income tax bracket of donor(s)? 37% 35% 32% 24% 22% 12% 10% Other _____
Capital gains rate of donor(s)? 23.8% 18.8% 15% Other _____
Taxation of trust payouts (Four-tier accounting): <small>(Hint: How will the trust assets be invested?)</small>
All ordinary income Ordinary Tax Rate ____%
Part capital gain / part ordinary income:
This is the most likely scenario.
<small>(Ord. + Cap Gain must equal 100%. For example 40% and 60%.)</small>
% Ordinary ____% % Cap Gain ____%
Ord. Tax Rate ____% Cap Gain Tax Rate ____%
All capital gain Capital Gain Tax Rate ____%

Deduction Years: _____ <small>(Enter 1 to 6 years.)</small>
First Year Costs: _____ <small>(Enter percentage or amount. For example 6% for realtor fees.)</small>
Is the trust property any of the following: Short-term capital gain Tangible personal property Inventory
Was the trust property ever depreciated? Yes. Accelerated or straight-line No.
If accelerated, how much ordinary income would the donor have to recapture upon sale? _____ <small>(Typically this question will be answered by the accountant.)</small>