

## Data Entry Worksheet - Sale versus Unitrust (46)

<b>Advisor Name:</b> _____	<b>Firm:</b> _____
<b>Street Address:</b> _____	<b>City:</b> _____ <b>State:</b> ____ <b>ZIP:</b> _____
<b>Phone:</b> _____	<b>Fax:</b> _____ <b>Email:</b> _____
<b>Donor(s) Name(s):</b> _____	

<b>Gift Date:</b> ____/____/____ <small>(Date of trust funding)</small>	
<b>Trust Type:</b> <small>(Number of beneficiaries)</small>	1 Life      2 Lives
<b>Name and birth date of each trust beneficiary?</b>	
1. _____	DOB ____/____/____
2. _____	DOB ____/____/____

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

<b>Income tax bracket of donor(s)?</b>				
37%	35%	32%	24%	22%
12%	10%	Other _____		
<b>Capital gains rate of donor(s)?</b>				
23.8%	18.8%	15%	Other _____	
<b>Taxation of trust payouts (Four-tier accounting):</b> <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 ____%		

<b>Guaranteed Years:</b> _____ <small>(A term of from 1-20 years may be selected. A lifetime trust may include a provision that guarantees payments for a minimum number of years. If the life beneficiary or beneficiaries die early, the estate or other family members will receive income payments for the balance of the selected term of years. However, this will reduce the charitable deduction. If no guaranteed years are desired enter 0.)</small>
<b>First Year Costs:</b> _____ <small>(Enter percentage or amount. For example 6% for realtor fees.)</small>
<b>Is the trust property any of the following:</b> Short-term capital gain Tangible personal property Inventory
<b>Was the trust property ever depreciated?</b> Yes. Accelerated or straight-line No.
<b>If accelerated, how much ordinary income would the donor have to recapture upon sale?</b> _____ <small>(Typically this question will be answered by the accountant.)</small>

<b>Hold, Sale versus UT Comparison:</b>
Income currently produced by property ____%
Current Growth of property ____%
Income produced if property sold & reinvested ____%
Growth of newly reinvested asset ____%

<b>Installment Sale:</b>
Down Payment \$ _____
Interest Rate ____%
Term of Note _____