

Trust Administration 101

The Toolbelt to Assess, Collect, and Distribute

ACUÑA ♦ REGLI

Attorneys at Law
Estate Planning ♦ Administration ♦ Conservatorship ♦ Inheritance Litigation
3478 Buskirk Avenue Suite 300
Pleasant Hill, California 94523
(925)906-1880
Alex.Chen@AcunaRegli.com

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About the Presenter

Alex Chen is a Partner at Acuña ♦ Regli. His practice includes primarily estate planning, trust administration, conservatorships, and guardianships.

Alex is a proud UC Berkeley (Go Bears!) and Loyola Law School alum. Coming out of law school, he always told himself that he did not want to practice either criminal or insurance law. Naturally, his first job was working for a national surety company as in-house counsel for the bail bonds department. He joined ACUÑA ♦ REGLI in 2015 and began his trusts and estates journey.

Alex served as the Secretary and Treasurer of the East Bay Trusts and Estate Lawyers (EBTEL) and is an active member of the Contra Costa County Bar Association, Alameda County Bar Association, and the Professional Fiduciary Association of California. He is an active member at his church. He loves playing sports, hiking, or reading in his spare time and speaks conversational Mandarin.

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Broad Overview

- Goals of Trust Administration
- Trust Terminology
- Initial client meeting – assessing the situation
- The tools and how to use them
- Finalizing and distribution of assets

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Goals of Trust Administration

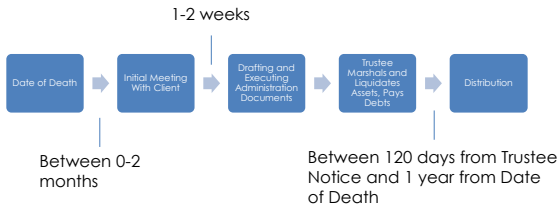
- Marshal all trust assets into the Trust
- Pay off any debts of the Trust
- Liquidate assets if desired
- Distribute assets according to the Trust terms

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Goals of Trust Administration

General timeline:



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Basic Trust Terminology

- Trustor/Settlor/Grantor – Person(s) who created the Trust.
- Trustee – Person(s) who administers the trust and manages its assets.
- Beneficiary – Person(s) entitled to receive from the Trust
 - Income beneficiary
 - Remainder beneficiary
 - Contingent beneficiary
- May v. Shall – “May” means you have an option. “Shall” is mandatory.

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Basic Trust Terminology

- Issue - Direct descendants; children and grandchildren
- Specific Gifts - Gift of a specific asset or amount, that is distributed prior to the residue.
- Residue - Assets that remain after specific gift and bequests are distributed
- Real Property – Land or structure

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Basic Trust Terminology

- Personal Property – Any property that is not real property (includes cash, stocks, furniture and knickknacks)
- Pour-Over Will – A will that states that all assets in the estate should be distributed to the Trust.
- Intestate – Dying without a will or trust.
- Estate – all assets held in an individual's name upon passing.

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Initial Meeting

The situation:

S1 and S2 have 2 children, C1 and C2, who are both alive. S1 and S2 created a married couple disclaimer revocable living trust, called the Sample Trust, in 2012. S1 died in 2015 and S2 did not fund the disclaimer trust. S2 died August 1, 2023. C1 is named as the sole successor trustee. You are meeting with C1 to discuss the administration of the Sample Trust. C1 wants to keep S2's primary residence.

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Initial Meeting

The Sample Trust:

- Specific gift of Real Property 3 ("RP3") to Friend 1 ("F1")
- Specific gift of Real Property 4 ("RP4") to Friend 2 ("F2")
- Residue to C1 and C2 in equal shares
- Provides for reasonable compensation to the trustee

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Initial Meeting

The Assets:

- RP1, the personal residence of S2, worth \$1.5 million
- RP2, worth \$500k
- RP3, worth \$200k
- Mobile home, worth \$200k
- Brokerage Account, worth \$1.5 million
- Checking Account, titled as "S2 and C1", worth \$25k
- Savings Account, titled in the name of S2, worth \$50k
- Vehicle, worth \$5k
- 50 shares of Chevron stock, held at Computershare, titled in the name of S2, worth \$20k.
- IRA, worth \$500k, titled in the name of S2. C1 and C2 are named beneficiaries
- Safe Deposit Box – have a key, but do not know what is in it

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Assessment and Issue Spotting

- What was the date of death of the Settlor of the Trust?
 - Creditor statute – CCP 366.2
 - Notice statutes – CPC 16061.7(f)
- Read the Trust
 - Who is the Trustee?
 - What type of Trust are you working with?
 - Who are the beneficiaries?
 - Are there specific gifts, instructions, or limitations?
 - Did the Trust call for a Bypass split and was it done?
 - Does the Trustee have a duty to pay off all debts?
 - Allow for Trustee fees?
 - Accounting approval time period?
 - Is this Trust venued in California?
 - Any unusual provisions?

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Assessment and Issue Spotting

- What assets are you working with?
 - Any estate tax issues?
- Background and family issues
 - Any family fights that may trigger litigation?
 - Any special needs issues not addressed by the Trust?

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Assumptions

The Sample Trust is as "normal" as it gets!

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The Tools of Trust Administration

- Death Certificate and Lodging Will
- Notices
 - Trustee
 - Creditors?
- Trust Certification and tax id number
- Deeds
 - Affidavits of Death
 - Gift Deeds
 - Recorder and Assessor forms
- Financial Forms
- Miscellaneous Others

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Death Certificate

If the death is in California, available at the Recorder's Office of the county of residence at the time of death, or Department of Vital Records

- <https://www.cdph.ca.gov/Programs/CHSI/Pages/Vital-Records-Obtaining-Certified-Copies-of-Death-Records.aspx>
- <https://accgov.org/auditor/clerk/bdm/Death.htm>
- Practical Pointer: Generally will need about 10 certified copies – cost of approximately \$40 each. Almost everybody will want a copy.

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Lodge the Will

CPC 8200.

(a) Unless a petition for probate of the will is earlier filed, the custodian of a will shall, within 30 days after having knowledge of the death of the testator, do both of the following:

- (1) Deliver the will, personally or by registered or certified mail, to the clerk of the superior court of the county in which the estate of the decedent may be administered.
- (2) Deliver a copy of the will pursuant to Section 1215 to the person named in the will as executor, if the person's whereabouts is known to the custodian, or if not, to a person named in the will as a beneficiary, if the person's whereabouts is known to the custodian.

(b) A custodian of a will who fails to comply with the requirements of this section shall be liable for all damages sustained by any person injured by the failure.

(c) The clerk shall release a copy of a will delivered under this section for attachment to a petition for probate of the will or otherwise on receipt of payment of the required fee and either a court order for production of the will or a certified copy of a death certificate of the decedent.

(d) The fee for delivering a will to the clerk of the superior court pursuant to paragraph (1) of subdivision (a) shall be as provided in Section 70626 of the Government Code. If an estate is commenced for the decedent named in the will, the fee for any will delivered pursuant to paragraph (1) of subdivision (a) shall be reimbursable from the estate as an expense of administration.

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Notices - Trustee

CPC 16061.7:

(a) A trustee shall serve a notification by the trustee...in the following events:

- (1) When a revocable trust...becomes irrevocable because of the death of one or more of the settlors of the trust...

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Notices - Trustee

CPC 16061.7:

(h) If the notification by the trustee is served because a revocable trust or any portion of it has become irrevocable because of the death of one or more settlors of the trust...the notification...shall also include a warning, set out in a separate paragraph in not less than 10-point boldface type, or a reasonable equivalent thereof, that states as follows:

"You may not bring an action to contest the trust more than 120 days from the date this notification by the trustee is served upon you or 60 days from the date on which a copy of the terms of the trust is delivered to you during that 120-day period, whichever is later."

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Notice to Creditors?

- CCP 366.2(a) – If a person against whom an action may be brought on a liability of the person...dies...and the cause of action survives, an action may be commenced within one year after the date of death...
- CPC 19001 (a) – Upon the death of a settlor, the property of the deceased settlor that was subject to the power of revocation at the time of the settlor's death is subject to the claims of creditors of the deceased settlor's probate estate...to the extent that the deceased settlor's probate estate is inadequate to satisfy...
- See Dobler vs. Arluk, Dobler vs. Arluk II, CPC 19001, 11420, 19003

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Notice to Creditors?

- Assets of a Trust are available to pay for creditor claims
 - What does the Trust say?
 - CPC 19003 notice – if filed and published, cuts time period from 1 year to 4 months
- BUT...
- Also opens up a door that may otherwise be closed or narrowly open

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Trust Certification

CPC 18100.5.

(a) The trustee may present a certification of trust to any person in lieu of providing a copy of the trust instrument to establish the existence or terms of the trust. A certification of trust may be executed by the trustee voluntarily or at the request of the person with whom the trustee is dealing.

(b) The certification of trust may confirm the following facts or contain the following information:

- (1) The existence of the trust and date of execution of the trust instrument.
- (2) The identity of the settlor or settlors and the currently acting trustee or trustees of the trust.
- (3) The powers of the trustee.
- (4) The revocability or irrevocability of the trust and the identity of any person holding any power to revoke the trust.
- (5) When there are multiple trustees, the signature authority of the trustees, indicating whether all, or less than all, of the currently acting trustees are required to sign in order to exercise various powers of the trustee.
- (6) The trust identification number, whether a social security number or an employer identification number.
- (7) The manner in which title to trust assets should be taken.
- (8) The legal description of any interest in real property held in the trust.

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Trust Certification

CPC 18100.5. continued...

(c) The certification shall contain a statement that the trust has not been revoked, modified, or amended in any manner which would cause the representations contained in the certification of trust to be incorrect and shall contain a statement that it is being signed by all of the currently acting trustees of the trust. The certification shall be in the form of an acknowledged declaration signed by all currently acting trustees of the trust. The certification signed by the currently acting trustee may be recorded in the office of the county recorder in the county where all or a portion of the real property is located.

(d) The certification of trust may, but is not required to, include excerpts from the original trust documents, any amendments thereto, and any other documents evidencing or pertaining to the succession of successor trustees. The certification of trust shall not be required to contain the dispositive provisions of the trust which set forth the distribution of the trust estate.

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Trust Certification

- Can be used to assist with most Trust accounts at financial institutions
- Sample Trust Certification is in the materials

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TIN

Tax Identification Number

- Necessary for any taxable transactions after death
- How to Obtain:
 - IRS Form SS-4 – see materials
 - <https://www.irs.gov/businesses/small-businesses-self-employed/apply-for-an-employer-identification-number-ein-online>

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Trust Certification and TIN

Practical Pointers:

- Most banks have their own version of a trust certification and will make your client complete their own form
- Most banks will also request a full copy of the Trust
- My recommendation: just go with it. Are they correct? No, but it isn't generally worth the fight.

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Deeds – Affidavit of Death of Trustee

CPC 210:

If title to real property is affected by the death of a person, any person may record in the county in which the property is located any of the following documents establishing the fact of the death:

(a) An affidavit of death executed by a person having knowledge of the facts. The affidavit shall include a particular description of the real property and an attested or certified copy of a record of the death made and filed in a designated public office as required by law...

(b) A certified copy of a court order that determines the fact of death made pursuant to Chapter 1 (commencing with Section 200) or pursuant to another statute that provides for a determination of the fact of death.

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Deeds – Gift Deed

From the Board of Equalization:

A grantor may make a gift of property to the grantee, and use a grant deed form or a quitclaim deed form for the purpose. Grantor may, but need not, say in the deed that grantor makes the transfer because of love and affection for the grantee.

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Deeds – Other Forms

- Preliminary Change of Ownership Report (PCOR)
- Change of Ownership Report – Death of Real Property Owner
- County Specific Forms

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Prop 19 – Reassessment Exclusions

- Property taxes are calculated based off a percentage (around 1%) of the assessed value of the property, generally established at the time of purchase
- OLD RULE: Under Prop 13, the assessed value of the property can only go up a maximum of 2% per year, so property taxes stay relatively stable
- The value of California real estate has generally increased significantly quicker than 2% per year

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Prop 19 – Reassessment Exclusions

- A parent can pass on the property tax basis (assessed value) of their principal residence to their child if all requirements are met:
 - Current FMV is less than or equal to \$1 million plus the current assessed value. If the current FMV is greater than that amount, then the excess will be added to the current assessed value for the new property tax basis
 - At least one of the children receiving the property is eligible for the Homeowner’s Exemption or Disabled Veteran’s Exemption within 1 year of transfer – IE they move in
 - Claim filed within 3 years of date of transfer (date of death) – if late, relief moving forward still available

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Prop 19 – Reassessment Exclusions

- Changes caused by Prop 19 in 2021
 - Restricted the passing of real estate empires to children, specifically non-principal residence properties
 - Will likely cause more properties to hit the market
- Grandparent/Grandchild Exclusion also available under Prop 19
- Practical Pointer: File your claim early. The Assessor often will reassess the property in under a year if they do not receive a claim, and property taxes will increase. Your client is eligible for reimbursement, but that takes time.

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Miscellaneous Real Property Sale Forms

- Trust Advisory
 - Limitation of disclosures
- Representative Capacity Form
 - How to list the seller
 - Not taking on personal liability
- Listing Agreement
 - Ensuring the seller is listed property

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Financial Forms – Small Estate Affidavit

Used for personal property held in the individual's name, assuming a pour-over will exists as well.

CPC 13100

Excluding the property described in Section 13050, if the gross value of the decedent's real and personal property in this state does not exceed one hundred sixty-six thousand two hundred fifty dollars (\$166,250), as adjusted periodically in accordance with Section 890, and if 40 days have elapsed since the death of the decedent, the successor of the decedent may, without procuring letters of administration or awaiting probate of the will, do any of the following with respect to one or more particular items of property:

- (a) Collect any particular item of property that is money due the decedent.
(b) Receive any particular item of property that is tangible personal property of the decedent.
(c) Have any particular item of property that is evidence of a debt, obligation, interest, right, security, or chose in action belonging to the decedent transferred, whether or not secured by a lien on real property.

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Horizontal lines for handwritten notes or signatures.

Financial Forms – Small Estate Affidavit

CPC 13101

(a) To collect money, receive tangible personal property, or have evidences of a debt, obligation, interest, right, security, or chose in action transferred under this chapter, an affidavit or a declaration under penalty of perjury under the laws of this state shall be furnished to the holder of the decedent's property stating all of the following:

- (1) The decedent's name.
(2) The date and place of the decedent's death.
(3) "At least 40 days have elapsed since the death of the decedent, as shown in a certified copy of the decedent's death certificate attached to this affidavit or declaration."
(4) Either of the following, as appropriate:
(A) "No proceeding is now being or has been conducted in California for administration of the decedent's estate."
(B) "The decedent's personal representative has consented in writing to the payment, transfer, or delivery to the affiant or declarant of the property described in the affidavit or declaration."
(5) "The current gross fair market value of the decedent's real and personal property in California, excluding the property described in Section 13050 of the California Probate Code, does not exceed [Insert dollar amount specified in subdivision (g) of Section 13101 of the California Probate Code]."
(6) A description of the property of the decedent that is to be paid, transferred, or delivered to the affiant or declarant.
(7) The name of the successor of the decedent (as defined in Section 13006 of the California Probate Code) to the described property.
(8) Either of the following, as appropriate:
(A) "The affiant or declarant is the successor of the decedent (as defined in Section 13006 of the California Probate Code) to the decedent's interest in the described property."
(B) "The affiant or declarant is authorized under Section 13051 of the California Probate Code to act on behalf of the successor of the decedent (as defined in Section 13006 of the California Probate Code) with respect to the decedent's interest in the described property."

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Financial Forms – Small Estate Affidavit

CPC 13101 continued...

- (9) "No other person has a superior right to the interest of the decedent in the described property."
(10) "The affiant or declarant requests that the described property be paid, delivered, or transferred to the affiant or declarant."
(11) "The affiant or declarant affirms or declares under penalty of perjury under the laws of the State of California that the foregoing is true and correct."
(b) Where more than one person executes the affidavit or declaration under this section, the statements required by subdivision (a) shall be modified as appropriate to reflect that fact.
(c) If the particular item of property to be transferred under this chapter is a debt or other obligation secured by a lien on real property and the instrument creating the lien has been recorded in the office of the county recorder of the county where the real property is located, the affidavit or declaration shall satisfy the requirements both of this section and of Section 13106.5.
(d) A certified copy of the decedent's death certificate shall be attached to the affidavit or declaration.
(e) If the decedent's personal representative has consented to the payment, transfer, or delivery of the described property to the affiant or declarant, a copy of the consent and of the personal representative's letters shall be attached to the affidavit or declaration.
(f) If the decedent dies on or after April 1, 2022, the list of adjusted dollar amounts, published in accordance with subdivision (c) of Section 890, in effect on the date of the decedent's death, shall be attached to the affidavit or declaration.
(g)
(1) If the decedent dies prior to April 1, 2022, the dollar amount for paragraph (5) of subdivision (a) is one hundred sixty-six thousand two hundred fifty dollars (\$166,250).
(2) If the decedent dies on or after April 1, 2022, the dollar amount for paragraph (5) of subdivision (a) is the adjusted dollar amount, published in accordance with subdivision (c) of Section 890, in effect on the date of the decedent's death.

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Horizontal lines for handwritten notes or signatures.

Financial Forms – Stock Transfer Companies

Stock Transfer Companies (Computershare, EQ Shareholders, etc) work with the security issuer to manage stock records

Typical forms:

- Transfer Request Form
- W-9
- Affidavit of Domicile

Practical Pointer: Medallion Signatures are nearly impossible to get. The best place to look is if the client has a relationship with a bank already

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Miscellaneous Forms and Tools

- DMV Forms
 - Certificate of Title (Pink Slip)
 - DMV Reg-5 – equivalent of a small estate affidavit
- Mobile Home Transfers
 - See DMV Forms above
 - Department of Housing and Community Development Forms
<https://www.hcd.ca.gov/manufactured-mobile-home/docs/hcdmt475-2.pdf>
- Safe Deposit Boxes
 - Most banks will want to see certified Letters Testamentary or an equivalent
 - CPC 331 – can access a safe deposit box if you have a key to inventory or to search for a will
 - Combined with a small estate affidavit, will generally take care of the box

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Miscellaneous Forms and Tools

- Beneficiary Claim Forms
 - Life Insurance
 - Retirement Accounts
 - Annuities
- Corporate Documents and Transfer of Shares
- Notice of Proposed Action – CPC 16500
 - 45 day time period
 - Limited usage
- Court Actions
 - CPC 17200 – petition for instructions
 - CPC 15660 – appointing a trustee

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Finalizing and Distribution

- Income Taxes
 - Trustee generally files final personal tax returns for Decedent (form 1040)
 - Trustee generally needs to file at least one trust tax return (form 1041 – fiduciary tax return)
 - If assets are held long term, will need to establish a tax basis for the assets
 - Appraisal
 - Date of Death statement for stocks
 - Need to get SSNs of beneficiaries – W9 forms
- Estate Taxes
 - Form 706
 - Federal estate tax on assets over \$11.7 million

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Finalizing and Distribution

- Specific Gifts (see CPC 21117)
 - Specific Gifts come out on top and are specifically named
 - Come with the encumbrances (see CPC 21137)
 - If the gift does not exist at time of death, it lapses
- Residuary Gifts
 - Everything else that is left over

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Finalizing and Distribution

- Trustee Fees – See CPC 15680-15683
 - Trustee entitled to the fees stated in the Trust
 - Most trusts state "reasonable fees"
 - "Reasonable" will depend on the standards of the County
 - Sometimes stated in the Local Rules of Court
 - Contra Costa County – 1% of the Trust assets per year or \$75/hour if a time log is kept
 - Alameda County – Somewhere less than that

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Finalizing and Distribution

- Reserve – amount the Trustee holds on to for final expenses including miscellaneous bills, taxes, tax preparation costs, legal fees
- Accounting – this is significant, but too much for today's discussion
- Taxes – Client will need to file tax returns on the decedent's SSN and on the TIN obtained for the Trust

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Finalizing and Distribution

Options for Securing Protection for the Trustee:

1. Send out an accounting with the check and wait out the statute of limitations (3 years if Trust is silent, no less than 180 days – see CPC 16460 and 16461)
2. Obtain Court approval for the accounting (See CPC 17200)

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Finalizing and Distribution

3. Trust Distribution Agreement?

CPC 16004.5:

(1) A trustee may not require a beneficiary to relieve the trustee of liability as a condition for making a distribution or payment to, or for the benefit of, the beneficiary, if the distribution or payment is required by the trust instrument. [emphasis added]

(b) This section may not be construed as affecting the trustee's right to:

- (1) Maintain a reserve for reasonably anticipated expenses, including, but not limited to, taxes, debts, trustee and accounting fees, and costs and expenses of administration.
- (2) Seek a voluntary release or discharge of a trustee's liability from the beneficiary. [emphasis added]
- (3) Require indemnification against a claim by a person or entity, other than a beneficiary referred to in subdivision (a), which may reasonably arise as a result of the distribution.
- (4) Withhold any portion of an otherwise required distribution that is reasonably in dispute.
- (5) Seek court or beneficiary approval of an accounting of trust activities.

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Dealing With the Sample Trust

The situation:

S1 and S2 have 2 children, C1 and C2, who are both alive. S1 and S2 created a married couple disclaimer revocable living trust, called the Sample Trust, in 2012. S1 died in 2015 and S2 did not fund the disclaimer trust. S2 died August 1, 2021. C1 is named as the sole successor trustee. You are meeting with C1 today, September 23, 2021 to discuss the administration of the Sample Trust. C1 wants to keep mom's house.

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Dealing With the Sample Trust

The Sample Trust:

- Specific gift of RP3 to F1
- Specific gift of RP4 to F2
- Residue to C1 and C2 in equal shares
- Provides for reasonable compensation to the trustee

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Dealing With the Sample Trust

The Assets:

- RP1, the personal residence of S2, worth \$1.5 million
- RP2, worth \$500k
- RP3, worth \$200k
- Mobile home, worth \$200k
- Brokerage Account, worth \$1.5 million
- Checking Account, titled as "S2 and C1", worth \$25k
- Savings Account, titled in the name of S2, worth \$50k
- Vehicle, worth \$5k
- 50 shares of Chevron stock, held at Computershare, titled in the name of S2, worth \$20k.
- IRA, worth \$500k, titled in the name of S2. C1 and C2 are named beneficiaries
- Safe Deposit Box – have a key, but do not know what is in it

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Dealing With the Sample Trust

- RP1, the personal residence of S2, worth \$1.5 million
 - Part of the residue
 - C1 wants to keep - Appraisal
 - Affidavit of Death + PCOR, Change of Ownership
 - Gift Deed + PCOR
 - Claim for Reassessment Exclusion - may need to be offset to get full benefit
- RP2, worth \$500k
 - Part of the residue
 - Affidavit of Death + PCOR, Change of Ownership
 - Sell or Gift Deed + PCOR
- RP3, worth \$200k
 - Specific Gift to C1
 - Affidavit of Death + PCOR, Change of Ownership
 - Gift Deed + PCOR

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Dealing With the Sample Trust

- Mobile home, worth \$200k
 - DMV or DHCD forms, then sell
- Brokerage Account, worth \$1.5 million
 - Trust Certification + Death Certificate
 - If keeping, get date of death statement
- Checking Account, titled as "S2 and C1", worth \$25k
 - Source of Funds - presumption this is C1's
 - But if source is S2, then C1 can close account and deposit into Trust
- Savings Account, titled in the name of S2, worth \$50k
 - Small Estate Affidavit + Death Certificate

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Dealing With the Sample Trust

- Vehicle, worth \$5k
 - Pink Slip or DMV Reg 5 Form
- 50 shares of Chevron stock, held at Computershare, titled in the name of S2, worth \$20k.
 - Computershare transfer forms + death certificate + small estate affidavit

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Dealing With the Sample Trust

- IRA, worth \$500k, titled in the name of S2. C1 and C2 are named beneficiaries
 - C1 and C2 each complete their own claim forms
- Safe Deposit Box – have a key, but do not know what is in it
 - Try to work with the bank

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Dealing With the Sample Trust


Distribution Issues

- C2's specific gift was not available – may feel like C1 is getting a windfall
- For C1 to receive RP1, enough other assets have to go to C2 to offset the value for C1 to maintain the full parent to child exclusion

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Questions?



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Exhibit 1

STATE OF CALIFORNIA
CERTIFICATION OF VITAL RECORD

COUNTY OF LOS ANGELES
DEPARTMENT OF HEALTH SERVICES

3052009085414
STATE FILE NUMBER

CERTIFICATE OF DEATH
STATE OF CALIFORNIA
USE BLACK INK ONLY / NO ERASURES, WHITEOUTS OR ALTERATIONS
VS-1 (REV 10/04)

3200919027107
LOCAL REGISTRATION NUMBER

DECEDENT'S PERSONAL DATA	1. NAME OF DECEDENT - FIRST (Given) MICHAEL		2. MIDDLE JOSEPH		3. LAST (Family) JACKSON	
	AKA. ALSO KNOWN AS - Include full AKA (FIRST, MIDDLE, LAST) -			4. DATE OF BIRTH mm/dd/ccyy 08/29/1958	5. AGE Yrs. 50	6. SEX M
	8. BIRTH STATE/FOREIGN COUNTRY IN	10. SOCIAL SECURITY NUMBER [REDACTED]	11. EVER IN U.S. ARMED FORCES? <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO <input type="checkbox"/> UNK	12. MARITAL STATUS (st. Time of Death) DIVORCED		7. DATE OF DEATH mm/dd/ccyy 06/25/2009
	13. EDUCATION - Highest Level/Degree (see worksheet on back) HS GRADUATE	14/15. WAS DECEDENT HISPANIC/LATINO(AY)SPANISH? (if yes, see worksheet on back) <input type="checkbox"/> YES	16. DECEDENT'S RACE - Up to 3 races may be listed (see worksheet on back) <input checked="" type="checkbox"/> NO BLACK	8. HOUR (24 Hours) 1426		
	17. USUAL OCCUPATION - Type of work for most of life. DO NOT USE RETIRED MUSICIAN		18. KIND OF BUSINESS OR INDUSTRY (e.g., grocery store, road construction, employment agency, etc.) ENTERTAINMENT		19. YEARS IN OCCUPATION 45	
USUAL RESIDENCE	20. DECEDENT'S RESIDENCE (Street and number or location) 4641 HAYVENHURST AVENUE					
	21. CITY ENCINO	22. COUNTY/PROVINCE LOS ANGELES	23. ZIP CODE 91436	24. YEARS IN COUNTY 35	25. STATE/FOREIGN COUNTRY CA	
	26. INFORMANT'S NAME, RELATIONSHIP LATOYA JACKSON, SISTER					
SPOUSE AND PARENT INFORMATION	27. INFORMANT'S MAILING ADDRESS (Street and number or rural route number, city or town, state, ZIP) 8306 WILSHIRE BLVD. SUITE 528, BEVERLY HILLS, CA 90211					
	28. NAME OF SURVIVING SPOUSE - FIRST -		29. MIDDLE -		30. LAST (Maiden Name) -	
	31. NAME OF FATHER - FIRST JOSEPH		32. MIDDLE WALTER		33. LAST JACKSON	
	35. NAME OF MOTHER - FIRST KATHERINE		36. MIDDLE ESTHER		34. BIRTH STATE AR	
FUNERAL DIRECTORY LOCAL REGISTRAR	39. DISPOSITION DATE mm/dd/ccyy 07/07/2009		40. PLACE OF FINAL DISPOSITION FOREST LAWN MEMORIAL PARK 6300 FOREST LAWN DRIVE, LOS ANGELES, CA 90068			
	41. TYPE OF DISPOSITION(S) TEMP		42. SIGNATURE OF EMBALMER [REDACTED]		43. LICENSE NUMBER 8473	
	44. NAME OF FUNERAL ESTABLISHMENT FOREST LAWN MEMR PRKS & MTYS		45. LICENSE NUMBER FD 904		46. SIGNATURE OF LOCAL REGISTRAR [REDACTED]	
PLACE OF DEATH	101. PLACE OF DEATH RONALD REAGAN/UCLA MEDICAL CENTER		102. IF HOSPITAL, SPECIFY ONE <input type="checkbox"/> IP <input checked="" type="checkbox"/> ER/OP <input type="checkbox"/> DOA		103. IF OTHER THAN HOSPITAL, SPECIFY ONE <input type="checkbox"/> Hospice <input type="checkbox"/> Nursing Home/LTC <input type="checkbox"/> Decedent's Home <input type="checkbox"/> Other	
	104. COUNTY LOS ANGELES		105. FACILITY ADDRESS OR LOCATION WHERE FOUND (Street and number or location) 757 WESTWOOD PLAZA DRIVE		106. CITY LOS ANGELES	
	107. CAUSE OF DEATH Enter the chain of events - diseases, injuries, or complications - that directly caused death. DO NOT enter terminal events such as cardiac arrest, respiratory arrest, or ventricular fibrillation without showing the etiology. DO NOT ABBREVIATE. IMMEDIATE CAUSE (A) DEFERRED (Final disease or condition resulting in death) Sequentially list conditions, if any, leading to cause on Line A. Enter UNDERLYING CAUSE (disease or injury that initiated the events resulting in death) LAST					
CAUSE OF DEATH	108. DEATH REPORTED TO CORONER? Time Interval Between Death and Death (AT) <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO REFERRAL NUMBER 2009-04415		109. BIOPSY PERFORMED? (BT) <input type="checkbox"/> YES <input checked="" type="checkbox"/> NO		110. AUTOPSY PERFORMED? (CT) <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO	
	111. USED IN DETERMINING CAUSE? (DT) <input checked="" type="checkbox"/> YES <input type="checkbox"/> NO		112. OTHER SIGNIFICANT CONDITIONS CONTRIBUTING TO DEATH BUT NOT RESULTING IN THE UNDERLYING CAUSE GIVEN IN 107 -			
	113. WAS OPERATION PERFORMED FOR ANY CONDITION IN ITEM 107 OR 112? (If yes, list type of operation and date.) -		113A. IF FEMALE, PREGNANT IN LAST YEAR? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> UNK			
PHYSICIAN'S CERTIFICATION	114. I CERTIFY THAT TO THE BEST OF MY KNOWLEDGE DEATH OCCURRED AT THE HOUR, DATE, AND PLACE STATED FROM THE CAUSES STATED. Decedent Attended Since Decedent Last Seen Alive (A) mm/dd/ccyy (B) mm/dd/ccyy		115. SIGNATURE AND TITLE OF CERTIFIER [REDACTED]		116. LICENSE NUMBER	
	118. TYPE ATTENDING PHYSICIAN'S NAME; MAILING ADDRESS, ZIP CODE		117. DATE mm/dd/ccyy			
CORONER'S USE ONLY	119. I CERTIFY THAT IN MY OPINION DEATH OCCURRED AT THE HOUR, DATE, AND PLACE STATED FROM THE CAUSES STATED. MANNER OF DEATH <input type="checkbox"/> Natural <input type="checkbox"/> Accident <input type="checkbox"/> Homicide <input type="checkbox"/> Suicide <input type="checkbox"/> Pending Investigation <input type="checkbox"/> Could not be determined		120. INJURED AT WORK? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> UNK		121. INJURY DATE mm/dd/ccyy	
	122. HOUR (24 Hours)					
	123. PLACE OF INJURY (e.g., home, construction site, wooded area, etc.)					
	124. DESCRIBE HOW INJURY OCCURRED (Events which resulted in injury)					
	125. LOCATION OF INJURY (Street and number, or location, and city, and ZIP)					
126. SIGNATURE OF CORONER / DEPUTY CORONER [REDACTED]		127. DATE mm/dd/ccyy 07/07/2009		128. TYPE NAME, TITLE OF CORONER / DEPUTY CORONER CHERYL MACWILLIE, DEPUTY CORONER		

NOT A VALID DOCUMENT TO ESTABLISH IDENTITY

STATE REGISTRAR A B C D E *010001001260587* FAX AUTH. # CENSUS TRACT *109006163*

This is a true certified copy of the record filed in the County of Los Angeles Department of Health Services if it bears the Registrar's signature in purple ink.

Jonathan E. Fielding MD
VE
DATE ISSUED

JUL - 7 2009

Director of Health Services and Registrar

This copy not valid unless prepared on engraved border displaying seal and signature of Registrar.



ANY ALTERATION OR ERASURE VOIDS THIS CERTIFICATE

Exhibit 2

ACUÑA ❖ REGLI

Estate Planning ❖ Administration ❖ Conservatorship ❖ Inheritance Litigation

*Attorneys at Law
a California Limited Liability Partnership*

Alex Chen
Alex.Chen@AcunaRegli.com

August 17, 2021

C2
C2's ADDRESS

Re: Sample Trust

Dear Interested Parties:

As you know, S2 died on August 1, 2021. Our office has been retained by the trustee to assist in the administration of the trust. Please accept my sympathy over your loss.

The following information will seem very formal and legalistic due to the requirements of the California Probate §16061.7. However, if you have any questions about the trust provisions or distribution, please feel free to contact me.

1. The settlor(s) of the Trust are S2 and S1. The date of execution of the Trust instrument is January 1, 2012 and the Trust was not amended. Settlor S2 died on August 1, 2021.
2. The name, mailing address and telephone number of each currently serving trustee of the Trust is:

C1
C1's ADDRESS

3. The address of the physical location where the principal place of administration of the Trust is located is:

C1's ADDRESS

4. You are entitled, upon reasonable request to the Trustee, to receive from the Trustee a true and complete copy of the terms of the Trust. This has been enclosed with this letter.

YOU MAY NOT BRING AN ACTION TO CONTEST THE TRUST MORE THAN 120 DAYS FROM THE DATE THIS NOTIFICATION BY THE TRUSTEE IS SERVED UPON YOU OR 60 DAYS FROM THE DATE ON WHICH A COPY OF THE TERMS OF THE TRUST IS MAILED OR PERSONALLY DELIVERED TO YOU IN RESPONSE TO YOUR REQUEST DURING THAT 120-DAY PERIOD, WHICHEVER IS LATER.

Sincerely yours,

Alex Chen
of
Acuña ❖ Regli

PROOF OF SERVICE

I, ***, declare that:

1. I am over the age of eighteen and not a party to this cause.

I am employed in the county where the mailing occurred and my business address is 3478 Buskirk Avenue, Suite 300, Pleasant Hill, California 94523

2. I served the following document(s), described as:

NOTICE TO BENEFICIARIES WITH A COPY OF THE TRUST

on each person named below by enclosing a true copy in an envelope addressed as shown below and depositing the sealed envelope with the United States Postal Service with the postage fully prepaid.

3. a. Date of Deposit: August 17, 2021
b. Place of Deposit: Pleasant Hill, California
4. Name and address of person(s) served:

C2

I declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and that this declaration is executed on August 17, 2021, at Pleasant Hill, California.

Exhibit 3

1 ACUÑA ❖ REGLI

a California Limited Liability Partnership

2 *Estate Planning ❖ Administration ❖ Conservatorship ❖ Inheritance Litigation*

TRACY S. REGLI, State Bar No. 261100

3 ALEX CHEN, State Bar No. 265175

3478 Buskirk Avenue

4 Suite 300

Pleasant Hill, California 94523

5 (925) 906-1880

6 Attorneys for

C1

7

8 SUPERIOR COURT OF THE STATE OF CALIFORNIA

9 FOR THE COUNTY OF

10 In re)

Case No.:

11 SAMPLE TRUST)

NOTICE TO CREDITORS

12 -----)

[Cal. Prob. Code §§ 19003, 19040]

13 S2)

14 Decedent.)

15 -----)

16 NOTICE TO CREDITORS

17 OF S2

18 CASE # _____

19 SUPERIOR COURT OF THE STATE OF CALIFORNIA

20 FOR THE COUNTY OF ALAMEDA

21

22 NOTICE is hereby given to the creditors and contingent creditors of the above-
23 named decedent, that decedent S2 died on August 1, 2021. All persons having
24 claims against the decedent or the decedent's trust, The Sample Trust, are
25 required to file them with the Superior Court, at 2120 Martin Luther King Jr. Way,
26 Berkeley, California, and to mail a copy to C1, as trustee of The Sample Trust,
27 wherein the decedent was the settlor, at Acuña ❖ Regli, 3478 Buskirk Avenue,
28 Suite 300, Pleasant Hill, California 94523, within the later of four months after

Notice to Creditors

1 [Estimated Publication Date] **(the date of the first publication of notice to**
2 **creditors)** or, if notice is mailed or personally delivered to you, 60 days after the
3 date this notice is mailed or personally delivered to you. A claim form may
4 obtained from the court clerk. For your protection, you are encouraged to file
5 your claim by certified mail, with return receipt requested.

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Dated: August 17, 2021

ACUÑA ❖ REGLI
TRACY S. REGLI
ALEX CHEN

ALEX CHEN
Attorneys for Trustee
C1

Exhibit 4

Application for Employer Identification Number

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

See separate instructions for each line. Keep a copy for your records.
 Go to www.irs.gov/FormSS4 for instructions and the latest information.

EIN

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, administrator, trustee, "care of" name
	4a Mailing address (room, apt., suite no. and street, or P.O. box)		5a Street address (if different) (Don't enter a P.O. box.)
	4b City, state, and ZIP code (if foreign, see instructions)		5b City, state, and ZIP code (if foreign, see instructions)
	6 County and state where principal business is located		
	7a Name of responsible party		7b SSN, ITIN, or EIN
8a Is this application for a limited liability company (LLC) (or a foreign equivalent)? <input type="checkbox"/> Yes <input type="checkbox"/> No		8b If 8a is "Yes," enter the number of LLC members	
8c If 8a is "Yes," was the LLC organized in the United States? <input type="checkbox"/> Yes <input type="checkbox"/> No			
9a Type of entity (check only one box). Caution: If 8a is "Yes," see the instructions for the correct box to check.			
<input type="checkbox"/> Sole proprietor (SSN) _____		<input type="checkbox"/> Estate (SSN of decedent) _____	
<input type="checkbox"/> Partnership		<input type="checkbox"/> Plan administrator (TIN) _____	
<input type="checkbox"/> Corporation (enter form number to be filed) _____		<input type="checkbox"/> Trust (TIN of grantor) _____	
<input type="checkbox"/> Personal service corporation		<input type="checkbox"/> Military/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	
<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) if any _____	
9b If a corporation, name the state or foreign country (if applicable) where incorporated		State	Foreign country
10 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 13.)		<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"/> Other (specify) _____		<input type="checkbox"/> Created a pension plan (specify type) _____	
11 Date business started or acquired (month, day, year). See instructions.		12 Closing month of accounting year	
13 Highest number of employees expected in the next 12 months (enter -0- if none). If no employees expected, skip line 14.		14 If you expect your employment tax liability to be \$1,000 or less in a full calendar year and want to file Form 944 annually instead of Forms 941 quarterly, check here. (Your employment tax liability will generally be \$1,000 or less if you expect to pay \$5,000 or less, \$6,536 or less if you're in a U.S. territory, in total wages.) If you don't check this box, you must file Form 941 for every quarter. <input type="checkbox"/>	
Agricultural	Household		
15 First date wages or annuities were paid (month, day, year). Note: If applicant is a withholding agent, enter date income will first be paid to nonresident alien (month, day, year)			
16 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"/> Health care & social assistance <input type="checkbox"/> Wholesale—agent/broker	
<input type="checkbox"/> Real estate <input type="checkbox"/> Manufacturing <input type="checkbox"/> Finance & insurance		<input type="checkbox"/> Accommodation & food service <input type="checkbox"/> Wholesale—other <input type="checkbox"/> Retail	
<input type="checkbox"/> Other (specify) _____			
17 Indicate principal line of merchandise sold, specific construction work done, products produced, or services provided.			
18 Has the applicant entity shown on line 1 ever applied for and received an EIN? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If "Yes," write previous EIN here _____			

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

Do I Need an EIN?

File Form SS-4 if the applicant entity doesn't 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	doesn't currently have (nor expect to have) employees	complete lines 1, 2, 4a-8a, 8b-c (if applicable), 9a, 9b (if applicable), 10-14, and 16-18.
hired (or will hire) employees, including household employees	doesn't already have an EIN	complete lines 1, 2, 4a-6, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), and 10-18.
opened a bank account	needs an EIN for banking purposes only	complete lines 1-5b, 7a-b, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
changed type of organization	either the legal character of the organization or its ownership changed (for example, you incorporate a sole proprietorship or form a partnership) ²	complete lines 1-18 (as applicable).
purchased a going business ³	doesn't already have an EIN	complete lines 1-18 (as applicable).
created a trust	the trust is other than a grantor trust or an IRA trust ⁴	complete lines 1-18 (as applicable).
created a pension plan as a plan administrator ⁵	needs an EIN for reporting purposes	complete lines 1, 3, 4a-5b, 7a-b, 9a, 10, and 18.
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 as applicable), 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
is administering an estate	needs an EIN to report estate income on Form 1041	complete lines 1-7b, 9a, 10-12, 13-17 (if applicable), and 18.
is a withholding agent for taxes on nonwage income paid to an alien (that is, 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, 8a, 8b-c (if applicable), 9a, 9b (if applicable), 10, and 18.
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, 7a-b, 9a, 10, and 18.
is a single-member LLC (or similar single-member entity)	needs an EIN to file Form 8832, Entity Classification Election, for filing employment tax returns and excise tax returns, or for state reporting purposes ⁸ , or is a foreign-owned U.S. disregarded entity and needs an EIN to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business	complete lines 1-18 (as applicable).
is an S corporation	needs an EIN to file Form 2553, Election by a Small Business Corporation ⁹	complete lines 1-18 (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 doesn't have employees.

² However, don't 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 Don't use the EIN of the prior business unless you became the "owner" of a corporation by acquiring its stock.

⁴ However, grantor trusts that don't file using Optional Method 1 and IRA trusts that are required to file Form 990-T, Exempt Organization Business Income Tax Return, must have an EIN. For more information on grantor trusts, see the Instructions for Form 1041.

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 agent* in the instructions. **Note:** State or local agencies may need an EIN for other reasons, for example, hired employees.

⁸ See *Disregarded entities* in the instructions 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.

Exhibit 5

**TRUST CERTIFICATION FOR
THE SAMPLE TRUST**

ACUÑA ❖ REGLI

Estate Planning ❖ Administration ❖ Conservatorship ❖ Inheritance Litigation

3478 Buskirk Avenue

Suite 300

Pleasant Hill, California 94523

Telephone (925) 906-1880

Facsimile (925) 937-5634

www.AcunaRegli.com

CERTIFICATION OF TRUST

I, C1 the undersigned, declare:

1. That I am the current trustee of the trust settled and established by S2 of Alameda County, California, on January 1, 2012.
2. The tax identification number for this trust is 86-madeupnumber.
3. The Trust is irrevocable.
4. Title to assets of this trust should be taken as: "C1 as Trustee of The Sample Trust dated January 1, 2012."
5. The trustee acting alone may take any action on behalf of the trust.
6. Attached is a true and correct copy of the portion of the trust instrument which lists the powers of the trustees.
7. The trust has not been revoked, modified, or amended in any manner that would cause the representations contained in this certification to be incorrect.
8. This certification is being signed by the only currently acting trustee of the trust.

Dated: September 23, 2021

C1

POWERS OF THE TRUSTEE

7.7. General Powers of Trustee. To carry out the purposes of the trusts created under this instrument, and subject to any limitations stated elsewhere in this instrument, the trustee shall have all of the following powers, in addition to all of the powers now or hereafter conferred on trustees by law:

- (a) With or without court authorization, sell (for cash or on deferred payments, and with or without security), convey, exchange, partition, and divide trust property; grant options for the sale or exchange of trust property for any purpose, whether the contract is to be performed or the option is to be exercised within or beyond the term of the trust; and lease trust property for any purpose, for terms within or extending beyond the expiration of the trust, regardless of whether the leased property is commercial or residential and regardless of the number of units leased.
- (b) Engage in any transactions with the personal representative of the estate of the settlor that are in the best interest of any trusts created in this instrument.
- (c) Manage, control, improve, and maintain all real and personal trust property.
- (d) Subdivide or develop land; make or obtain the location of plats and adjust boundaries, or adjust differences in valuation on exchange or partition by giving or receiving consideration; and dedicate land or easements to public use with or without consideration.
- (e) Make ordinary or extraordinary repairs or alterations in buildings or other trust property, demolish any improvements, raze existing party walls or buildings, and erect new party walls or buildings, as the trustee deems advisable.
- (f) Employ and discharge agents and employees, including but not limited to attorneys, accountants, investment and other advisers, custodians of assets, property managers, real estate agents and brokers, and appraisers, to advise and assist the trustee in the management of any trusts created under this trust instrument, and compensate them from the trust property.

- (g) With respect to securities or annuities held in trust, exercise all the rights, powers, and privileges of an owner, including, but not limited to, the power to purchase, hold, or sell such securities or annuities; vote, give proxies, and pay assessments and other sums deemed by the trustee necessary for the protection of the trust property; participate in voting trusts, pooling agreements, foreclosures, reorganizations, consolidations, mergers, and liquidations, and, in connection therewith, deposit securities with and transfer title to any protective or other committee under such terms as the trustee deems advisable, including deposit of securities in a depository that is either licensed or exempt from licensing; exercise or sell stock subscription or conversion rights; and accept and retain as investments of the trust any securities or annuities or other property received through the exercise of any of the foregoing powers.
- (h) Hold securities, annuities, or other trust property in the trustee's own name or in the name of a nominee, with or without disclosure of the trust, or in unregistered form, so that title may pass by delivery.
- (i) Open, keep, and close general and special bank accounts, including general deposit accounts, payroll accounts, and working fund accounts, with any bank, financial institution, or similar depository;
- (j) Borrow money for any trust purpose from any person or entity, including one acting as trustee hereunder, on such terms and conditions as the trustee deems advisable, and obligate the trust for repayment; encumber any trust property by mortgage, deed of trust, pledge, or otherwise, whether for terms within or extending beyond the term of the trust, as the trustee deems advisable, to secure repayment of any such loan; replace, renew, and extend any such loan or encumbrance; and pay loans or other obligations of the trust deemed advisable by the trustee.
- (k) Procure and carry, at the expense of the trust, insurance in such forms and in such amounts as the trustee deems advisable to protect the trust property against damage or loss, and to protect the trustee against liability with respect to third persons.
- (l) Enforce any obligation owing to the trust, including any obligation secured by a deed of trust, mortgage, or pledge held as trust property, and purchase any property subject to

a security instrument held as trust property at any sale under the instrument.

- (m) Extend the time for payment of any note or other obligation held as an asset of, and owing to, the trust, including accrued or future interest, and extend the time for repayment beyond the term of the trust.
- (n) Pay or contest any claim against the trust; release or prosecute any claim in favor of the trust; or, in lieu of payment, contest, release, or prosecute, adjust, compromise, or settle any such claim, in whole or in part, and with or without consideration.
- (o) At trust expense, prosecute or defend actions, claims, or proceedings of whatever kind for the protection of the trust property and of the trustee in the performance of the trustee's duties, and employ and compensate attorneys, advisers, and other agents as the trustee deems advisable.

7.8. Power to Retain Trust Property. The trustee shall have the power to retain property received into the trust at its inception or later added to the trust, as long as the trustee considers that retention in the best interests of the trust or in furtherance of the goals of the settlor in creating the trust, as determined from this trust instrument, but subject to the standards set forth in California Probate Code Section 16040.

7.9. Trustee's Power to Invest Property. Subject to the standards set forth in California Probate Code Section 16040, the trustee shall have the power to invest in and acquire every kind of property, real, personal, or mixed, and every kind of investment, including but not limited to obligations of the United States government.

7.10. Power Over Unproductive Property. The trustee shall have the power to retain or acquire unproductive or under-productive property.

7.11. Power to Operate Business. The trustee shall have the power to hold and operate any business or enterprise that is or becomes trust property, on such terms and for such a time as the trustee, in the trustee's discretion, deems advisable; to purchase, acquire, invest in, or otherwise participate in, any business or other enterprise on behalf of the trust; or to sell, dissolve, liquidate, or terminate any such business. The trustee shall also have the power to incorporate, reorganize, or otherwise change the form of a business or enterprise that is part of the trust, through merger or consolidation of two or more enterprises or otherwise, and to participate in that business or enterprise as a sole proprietor, as a general or limited partner, as a shareholder, or in any other capacity. Any operation, sale, purchase, acquisition, investment in, or dissolution or liquidation of a business interest, in good faith, shall be at the risk of the trust, and without liability on the part of the trustee for any resulting

losses. The trustee shall also have the power to contribute capital or loan money to the business or enterprise on such terms and conditions as the trustee deems advisable.

7.12. Power to Operate Farm or Ranch. The trustee shall have the power to continue to hold, operate, sell, purchase, acquire, invest in, or liquidate any farming or ranch property, or any interest in farming or ranching property, whether organized as a sole proprietorship, general or limited partnership, corporation, or otherwise, on such terms and for such time as the trustee, in the trustee's discretion, deems advisable. Any such operation, sale, purchase, acquisition, investment, or liquidation, in good faith, shall be at the risk of the trust and without liability on the part of the trustee for any resulting losses. The trustee shall have all powers necessary or appropriate to carry out the management of such farming and ranching property. The trustee shall also have the power to incorporate any farming or ranching property, or any interest therein, and to hold the stock as a trust asset; to borrow money for any purpose related to the operation, or the acquisition or disposition, of any such farming or ranching interests; and to employ agents in the management and operation of that property. The net profits and losses from the farming and ranching operations conducted by the trust shall be computed in accordance with recognized methods of accounting for comparable activities. The net profits from these activities shall become trust income. The net losses from these activities shall not reduce other trust income for the fiscal or calendar year during which they occur, but shall be carried into subsequent fiscal or calendar years and reduce the net profits of the business for those years.

7.13. Power to Self-Deal. The trustee, acting as an individual or as a trustee of another trust not created by this trust instrument, shall have the power to perform the following acts with respect to the property of any trust under this trust instrument: purchase property from or sell property to the trust at fair market value; exchange property for trust property of equal value; lease property from or to the trust at fair rental value; borrow funds from or lend or advance funds to the trust, with interest at then-prevailing rates, and give or receive security for the loans in any commercially reasonable form; and receive from any business in which the trust has an interest a reasonable salary and reimbursement of expenses while performing duties as a trustee.

7.14. Power to Combine Trust Assets. Each trust created under this instrument shall constitute a separate trust and be administered accordingly; however, the assets of all of the trusts may be combined for bookkeeping purposes and held for the trust beneficiaries without physical division into separate trusts until time of distribution.

Exhibit 6

**RECORDING REQUESTED BY,
WHEN RECORDED MAIL TO and
MAIL TAX STATEMENTS TO:**

C1
C1 ADDRESS

A.P.N.: madeupnumber

AFFIDAVIT - DEATH OF TRUSTEE

The undersigned declare under penalty of perjury that the documentary transfer tax is -0-.

STATE OF CALIFORNIA)
)
COUNTY OF ALAMEDA)

C1, of legal age, being first duly sworn, deposes and says:

That S2, the decedent mentioned in the attached certified copy of Certificate of Death, is the same person as S2, Trustee, named as one of the parties in that certain deed:

Dated:	1/1/2012
Executed By:	S1 and S2
To:	S1 and S2 as Trustees of the Sample Trust
Recorded Instrument Number:	the recording number
Recording Date:	1/3/2012

of Official Records of Alameda County, California, covering the following described real property, commonly known as RP1, situated in the City of Alameda, County of Alameda, State of California:

See attached Exhibit "A" for complete legal description.

THE SUCCESSOR TRUSTEE/ CO-TRUSTEE OF THE SAMPLE TRUST, WITH FULL RIGHT TO SELL OR ENCUMBER THE PROPERTY DESCRIBED HEREIN, IS C1.

Dated: September 23, 2021

C1

MAIL TAX STATEMENTS TO ADDRESS SET FORTH ABOVE

JURAT

A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA)
)
COUNTY OF ALAMEDA)

Subscribed and sworn to (or affirmed) before me on this day, September 23, 2021, by C1, who proved to me on the basis of satisfactory evidence to be the person(s) who appeared before me.

Signature: _____

Alex Chen, Comm. No. 2300739, Expires 09/05/2023
Contra Costa County, Stamp Manu. NNA1, (925) 906-1880

Exhibit 7

**RECORDING REQUESTED BY,
WHEN RECORDED MAIL TO and
MAIL TAX STATEMENTS TO:**

C1
C1 ADDRESS

A.P.N.: the APN number

GIFT DEED (PARENT TO CHILD TRANSFER)

The undersigned declare that the documentary transfer tax is -0-.

Exempt: Cal. Rev. & Tax. Code §11930. This is a gift and the grantor received nothing in return or conveyance by reason of death.

Exempt: Gov. Code 27388.1(a)(2). Transfer of real property that is a residential dwelling to an owner-occupier.

FOR LOVE AND AFFECTION ONLY, C1, as Trustee of Sample Trust, hereby grants to

C1

all of the Grantor's interest in real property commonly known as RP1 in the City of Alameda, County of Alameda, State of California, and more particularly described as:

See EXHIBIT "A" attached hereto.

Dated: September 23, 2021

C1, TRUSTEE
SAMPLE TRUST

MAIL TAX STATEMENTS TO ADDRESS SET FORTH ABOVE

ACKNOWLEDGMENT

A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA)
) ss
COUNTY OF CONTRA COSTA)

On September 23, 2021, before me, Alex Chen, notary public, personally appeared C1, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.

Signature: _____

Alex Chen, Comm. No.2300739, Expires 09/05/2023
Contra Costa County, Stamp Manu. NNA1, (925) 906-1880

Exhibit 8

PRELIMINARY CHANGE OF OWNERSHIP REPORT

To be completed by the transferee (buyer) prior to a transfer of subject property, in accordance with section 480.3 of the Revenue and Taxation Code. A Preliminary Change of Ownership Report must be filed with each conveyance in the County Recorder's office for the county where the property is located.

NAME AND MAILING ADDRESS OF BUYER/TRANSFEREE
(Make necessary corrections to the printed name and mailing address)

┌

┐

ASSESSOR'S PARCEL NUMBER

SELLER/TRANSFEROR

BUYER'S DAYTIME TELEPHONE NUMBER

()

BUYER'S EMAIL ADDRESS

L

└

STREET ADDRESS OR PHYSICAL LOCATION OF REAL PROPERTY

YES NO This property is intended as my principal residence. If YES, please indicate the date of occupancy or intended occupancy.

MO DAY YEAR

YES NO Are you a 100% rated disabled veteran who was compensated at 100% by the Department of Veterans Affairs or an unmarried surviving spouse of a 100% rated disabled veteran?

MAIL PROPERTY TAX INFORMATION TO (NAME)

MAIL PROPERTY TAX INFORMATION TO (ADDRESS)

CITY

STATE ZIP CODE

PART 1. TRANSFER INFORMATION Please complete all statements.

This section contains possible exclusions from reassessment for certain types of transfers.

YES NO

- A. This transfer is solely between spouses (addition or removal of a spouse, death of a spouse, divorce settlement, etc.).
- B. This transfer is solely between domestic partners currently registered with the California Secretary of State (addition or removal of a partner, death of a partner, termination settlement, etc.).
- *C. This is a transfer: between parent(s) and child(ren) between grandparent(s) and grandchild(ren).
Was this the transferor/grantor's principal residence? YES NO
Is this a family farm? YES NO
- *D. This transfer is the result of a cotenant's death. Date of death _____
- *E. This transaction is to replace a principal residence owned by a person 55 years of age or older.
- *F. This transaction is to replace a principal residence by a person who is severely disabled.
- *G. This transaction is to replace a principal residence substantially damaged or destroyed by a wildfire or natural disaster for which the Governor proclaimed a state of emergency.
- H. This transaction is only a correction of the name(s) of the person(s) holding title to the property (e.g., a name change upon marriage). If YES, please explain: _____
- I. The recorded document creates, terminates, or reconveys a lender's interest in the property.
- J. This transaction is recorded only as a requirement for financing purposes or to create, terminate, or reconvey a security interest (e.g., cosigner). If YES, please explain: _____
- K. The recorded document substitutes a trustee of a trust, mortgage, or other similar document.
- L. This is a transfer of property:
1. to/from a revocable trust that may be revoked by the transferor and is for the benefit of the transferor, and/or the transferor's spouse registered domestic partner.
2. to/from an irrevocable trust for the benefit of the creator/grantor/trustor and/or grantor's/trustor's spouse grantor's/trustor's registered domestic partner.
- M. This property is subject to a lease with a remaining lease term of 35 years or more including written options.
- N. This is a transfer between parties in which proportional interests of the transferor(s) and transferee(s) in each and every parcel being transferred remain exactly the same after the transfer.
- O. This is a transfer subject to subsidized low-income housing requirements with governmentally imposed restrictions, or restrictions imposed by specified nonprofit corporations.
- *P. This transfer is to the first purchaser of a new building containing a leased owned active solar energy system.
- Q. Other. This transfer is to _____

* Please refer to the instructions for Part 1.

Please provide any other information that will help the Assessor understand the nature of the transfer.

PART 2. OTHER TRANSFER INFORMATION

Check and complete as applicable.

A. Date of transfer, if other than recording date: _____

B. Type of transfer:

- Purchase Foreclosure Gift Trade or exchange Merger, stock, or partnership acquisition (Form BOE-100-B)
- Contract of sale. Date of contract: _____ Inheritance. Date of death: _____
- Sale/leaseback Creation of a lease Assignment of a lease Termination of a lease. Date lease began: _____
- Original term in years (including written options): _____ Remaining term in years (including written options): _____
- Other. Please explain: _____

C. Only a partial interest in the property was transferred. YES NO If YES, indicate the percentage transferred: _____ %

PART 3. PURCHASE PRICE AND TERMS OF SALE

Check and complete as applicable.

A. Total purchase price \$ _____

B. Cash down payment or value of trade or exchange excluding closing costs Amount \$ _____

C. First deed of trust @ _____ % interest for _____ years. Monthly payment \$ _____ Amount \$ _____

FHA (___ Discount Points) Cal-Vet VA (___ Discount Points) Fixed rate Variable rate

Bank/Savings & Loan/Credit Union Loan carried by seller

Balloon payment \$ _____ Due date: _____

D. Second deed of trust @ _____ % interest for _____ years. Monthly payment \$ _____ Amount \$ _____

Fixed rate Variable rate Bank/Savings & Loan/Credit Union Loan carried by seller

Balloon payment \$ _____ Due date: _____

E. Was an Improvement Bond or other public financing assumed by the buyer? YES NO Outstanding balance \$ _____

F. Amount, if any, of real estate commission fees paid by the buyer which are not included in the purchase price \$ _____

G. The property was purchased: Through real estate broker. Broker name: _____ Phone number: _____

Direct from seller From a family member-Relationship _____

Other. Please explain: _____

H. Please explain any special terms, seller concessions, broker/agent fees waived, financing, and any other information (e.g., buyer assumed the existing loan balance) that would assist the Assessor in the valuation of your property.

PART 4. PROPERTY INFORMATION

Check and complete as applicable.

A. Type of property transferred

- Single-family residence Co-op/Own-your-own Manufactured home
- Multiple-family residence. Number of units: _____ Condominium Unimproved lot
- Other. Description: (i.e., timber, mineral, water rights, etc.) _____ Timeshare Commercial/Industrial

B. YES NO Personal/business property, or incentives, provided by seller to buyer are included in the purchase price. Examples of personal property are furniture, farm equipment, machinery, etc. Examples of incentives are club memberships, etc. Attach list if available.

If YES, enter the value of the personal/business property: \$ _____ Incentives \$ _____

C. YES NO A manufactured home is included in the purchase price.

If YES, enter the value attributed to the manufactured home: \$ _____

YES NO The manufactured home is subject to local property tax. If NO, enter decal number: _____

D. YES NO The property produces rental or other income.

If YES, the income is from: Lease/rent Contract Mineral rights Other: _____

E. The condition of the property at the time of sale was: Good Average Fair Poor

Please describe: _____

CERTIFICATION

I certify (or declare) that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and belief.

SIGNATURE OF BUYER/TRANSFeree OR CORPORATE OFFICER ▶	DATE	TELEPHONE ()
NAME OF BUYER/TRANSFeree/PERSONAL REPRESENTATIVE/CORPORATE OFFICER (PLEASE PRINT)	TITLE	EMAIL ADDRESS

ADDITIONAL INFORMATION

Please answer all questions in each section, and sign and complete the certification before filing. This form may be used in all 58 California counties. If a document evidencing a change in ownership is presented to the Recorder for recordation without the concurrent filing of a *Preliminary Change of Ownership Report*, the Recorder may charge an additional recording fee of twenty dollars (\$20).

NOTICE: The property which you acquired may be subject to a supplemental assessment in an amount to be determined by the County Assessor. Supplemental assessments are not paid by the title or escrow company at close of escrow, and are not included in lender impound accounts. **You may be responsible for the current or upcoming property taxes even if you do not receive the tax bill.**

NAME AND MAILING ADDRESS OF BUYER: Please make necessary corrections to the printed name and mailing address. Enter Assessor's Parcel Number, name of seller, buyer's daytime telephone number, buyer's email address, and street address or physical location of the real property.

NOTE: Your telephone number and/or email address is very important. **If there is a question or a problem, the Assessor needs to be able to contact you.**

MAIL PROPERTY TAX INFORMATION TO: Enter the name, address, city, state, and zip code where property tax information should be mailed. This must be a valid mailing address.

PRINCIPAL RESIDENCE: To help you determine your principal residence, consider (1) where you are registered to vote, (2) the home address on your automobile registration, and (3) where you normally return after work. If after considering these criteria you are still uncertain, choose the place at which you have spent the major portion of your time this year. Check YES if the property is intended as your principal residence, and indicate the date of occupancy or intended occupancy.

DISABLED VETERAN: If you checked YES, you may qualify for a property tax exemption. **A claim form must be filed and all requirements met in order to obtain the exemption. Please contact the Assessor for a claim form.**

PART 1: TRANSFER INFORMATION

If you check YES to any of these statements, the Assessor may ask for supporting documentation.

C, D, E, F, G: If you checked YES to any of these statements, you may qualify for a property tax reassessment exclusion, which may allow you to maintain your property's previous tax base. **A claim form must be filed and all requirements met in order to obtain any of these exclusions.** Contact the Assessor for claim forms. **NOTE:** If you give someone money or property during your life, you may be subject to federal gift tax. You make a gift if you give property (including money), the use of property, or the right to receive income from property without expecting to receive something of at least equal value in return. The transferor (donor) may be required to file Form 709, Federal Gift Tax Return, with the Internal Revenue Service if they make gifts in excess of the annual exclusion amount.

H: Check YES if the reason for recording is to correct a name already on title [e.g., Mary Jones, who acquired title as Mary J. Smith, is granting to Mary Jones]. This is not for use when a name is being removed from title.

I: Check YES if the change involves a lender, who holds title for security purposes on a loan, and who has no other beneficial interest in the property.

"Beneficial interest" is the right to enjoy all the benefits of property ownership. Those benefits include the right to use, sell, mortgage, or lease the property to another. A beneficial interest can be held by the beneficiary of a trust, while legal control of the trust is held by the trustee.

J: A "**cosigner**" is a third party to a mortgage/loan who provides a guarantee that a loan will be repaid. The cosigner signs an agreement with the lender stating that if the borrower fails to repay the loan, the cosigner will assume legal liability for it.

N: This is primarily for use when the transfer is into, out of, or between legal entities such as partnerships, corporations, or limited liability companies. Check YES only if the individuals and the interest held by each remains exactly the same in each and every parcel being transferred.

O: Check YES only if this property is subject to a government or nonprofit affordable housing program that imposes restrictions. Property may qualify for a restricted valuation method (i.e., may result in lower taxes).

P: If you checked YES, you may qualify for a new construction property tax exclusion. **A claim form must be filed and all requirements met in order to obtain the exclusion. Contact the Assessor for a claim form.**

PART 2: OTHER TRANSFER INFORMATION

A: The date of recording is rebuttably presumed to be the date of transfer. If you believe the date of transfer was a different date (e.g., the transfer was by an unrecorded contract, or a lease identifies a specific start date), put the date you believe is the correct transfer date. If it is not the date of recording, the Assessor may ask you for supporting documentation.

B: Check the box that corresponds to the type of transfer. If OTHER is checked, please provide a detailed description. Attach a separate sheet if necessary.

C. If this transfer was the result of an inheritance following the death of the property owner, please complete a *Change in Ownership Statement, Death of Real Property Owner*, form BOE-502-D, if not already filed with the Assessor's office.

PART 3: PURCHASE PRICE AND TERMS OF SALE

It is important to complete this section completely and accurately. The reported purchase price and terms of sale are important factors in determining the assessed value of the property, which is used to calculate your property tax bill. Your failure to provide any required or requested information may result in an inaccurate assessment of the property and in an overpayment or underpayment of taxes.

A. Enter the total purchase price, not including closing costs or mortgage insurance.

"Mortgage insurance" is insurance protecting a lender against loss from a mortgagor's default, issued by the FHA or a private mortgage insurer.

B. Enter the amount of the down payment, whether paid in cash or by an exchange. If through an exchange, exclude the closing costs.

"Closing costs" are fees and expenses, over and above the price of the property, incurred by the buyer and/or seller, which include title searches, lawyer's fees, survey charges, and document recording fees.

C. Enter the amount of the First Deed of Trust, if any. Check all the applicable boxes, and complete the information requested.

A **"balloon payment"** is the final installment of a loan to be paid in an amount that is disproportionately larger than the regular installment.

D. Enter the amount of the Second Deed of Trust, if any. Check all the applicable boxes, and complete the information requested.

E. If there was an assumption of an improvement bond or other public financing with a remaining balance, enter the outstanding balance, and mark the applicable box.

An **"improvement bond or other public financing"** is a lien against real property due to property-specific improvement financing, such as green or solar construction financing, assessment district bonds, Mello-Roos (a form of financing that can be used by cities, counties and special districts to finance major improvements and services within the particular district) or general improvement bonds, etc. Amounts for repayment of contractual assessments are included with the annual property tax bill.

F. Enter the amount of any real estate commission fees paid by the buyer which are not included in the purchase price.

G. If the property was purchased through a real estate broker, check that box and enter the broker's name and phone number. If the property was purchased directly from the seller (who is not a family member of one of the parties purchasing the property), check the "Direct from seller" box. If the property was purchased directly from a member of your family, or a family member of one of the parties who is purchasing the property, check the "From a family member" box and indicate the relationship of the family member (e.g., father, aunt, cousin, etc.). If the property was purchased by some other means (e.g., over the Internet, at auction, etc.), check the "OTHER" box and provide a detailed description (attach a separate sheet if necessary).

H. Describe any special terms (e.g., seller retains an unrecorded life estate in a portion of the property, etc.), seller concessions (e.g., seller agrees to replace roof, seller agrees to certain interior finish work, etc.), broker/agent fees waived (e.g., fees waived by the broker/agent for either the buyer or seller), financing, buyer paid commissions, and any other information that will assist the Assessor in determining the value of the property.

PART 4: PROPERTY INFORMATION

A. Indicate the property type or property right transferred. Property rights may include water, timber, mineral rights, etc.

B. Check YES if personal, business property or incentives are included in the purchase price in Part 3. Examples of personal or business property are furniture, farm equipment, machinery, etc. Examples of incentives are club memberships (golf, health, etc.), ski lift tickets, homeowners' dues, etc. Attach a list of items and their purchase price allocation. An adjustment will not be made if a detailed list is not provided.

C. Check YES if a manufactured home or homes are included in the purchase price. Indicate the purchase price directly attributable to each of the manufactured homes. If the manufactured home is registered through the Department of Motor Vehicles in lieu of being subject to property taxes, check NO and enter the decal number.

D. Check YES if the property was purchased or acquired with the intent to rent or lease it out to generate income, and indicate the source of that anticipated income. Check NO if the property will not generate income, or was purchased with the intent of being owner-occupied.

E. Provide your opinion of the condition of the property at the time of purchase. If the property is in "fair" or "poor" condition, include a brief description of repair needed.

Exhibit 9



COUNTY OF ALAMEDA
PHONG LA, ASSESSOR

1221 Oak St., Rm 145
Oakland, Ca. 94612-4288
(510) 272-3800 Fax (510) 208-4905
www.acgov.org/assessor

CHANGE IN OWNERSHIP STATEMENT
DEATH OF REAL PROPERTY OWNER

This notice is a request for a completed Change in Ownership Statement. Failure to file this statement will result in the assessment of a penalty.

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)

Section 480(b) of the Revenue and Taxation Code requires that the personal representative file this statement with the Assessor in each county where the decedent owned property at the time of death. File a separate statement for each parcel of real property owned by the decedent.

NAME OF DECEDENT DATE OF DEATH

Did the decedent have an interest in real property in this county? If YES, answer all questions. If NO, sign and complete the certification on page 2.

STREET ADDRESS OF REAL PROPERTY CITY ZIP CODE ASSESSOR'S PARCEL NUMBER (APN)*

*If more than 1 parcel, attach separate sheet.

DESCRIPTIVE INFORMATION (IF APN UNKNOWN)

DISPOSITION OF REAL PROPERTY

- Copy of deed by which decedent acquired title is attached.
Copy of decedent's most recent tax bill is attached.
Deed or tax bill is not available; legal description is attached.
Succession without a will
Probate Code 13650 distribution
Affidavit
Decree of distribution pursuant to will
Action of trustee pursuant to terms of a trust

TRANSFER INFORMATION Check all that apply and list details below.

- Decedent's spouse
Decedent's registered domestic partner
Decedent's child(ren) or parent(s). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Between Parent and Child must be filed...
Decedent's grandchild(ren). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild must be filed...
Cotenant to cotenant. If qualified for exclusion from reassessment, an Affidavit of Cotenant Residency must be filed...
Other beneficiaries or heirs.
A trust.

NAME OF TRUSTEE ADDRESS OF TRUSTEE

List names and percentage of ownership of all beneficiaries or heirs:

Table with 3 columns: NAME OF BENEFICIARY OR HEIRS, RELATIONSHIP TO DECEDENT, PERCENT OF OWNERSHIP RECEIVED

This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order).

NOTE: Sale of the property does not relieve the need to file a Claim for Reassessment Exclusion for Transfer Between Parent and Child if appropriate.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



YES NO Will the decree of distribution include distribution of an ownership interest in any legal entity that owns real property in this county? If **YES**, will the distribution result in any person or legal entity obtaining control of more than 50% of the ownership of that legal entity? YES NO If **YES**, complete the following section.

NAME AND ADDRESS OF LEGAL ENTITY	NAME OF PERSON OR ENTITY GAINING SUCH CONTROL
----------------------------------	---

YES NO Was the decedent the lessor or lessee in a lease that had an original term of 35 years or more, including renewal options? If **YES**, provide the names and addresses of all other parties to the lease.

NAME	MAILING ADDRESS	CITY	STATE	ZIP CODE

MAILING ADDRESS FOR FUTURE PROPERTY TAX STATEMENTS

NAME				
ADDRESS	CITY	STATE	ZIP CODE	

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the information contained herein is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF SPOUSE/REGISTERED DOMESTIC PARTNER/PERSONAL REPRESENTATIVE	PRINTED NAME
TITLE	DATE
EMAIL ADDRESS	DAYTIME TELEPHONE ()

INSTRUCTIONS

Failure to file a Change in Ownership Statement within the time prescribed by law may result in a penalty of either \$100 or 10% of the taxes applicable to the new base year value of the real property or manufactured home, whichever is greater, but not to exceed five thousand dollars (\$5,000) if the property is eligible for the homeowners' exemption or twenty thousand dollars (\$20,000) if the property is not eligible for the homeowners' exemption if that failure to file was not willful. This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes and subjected to the same penalties for nonpayment.

Section 480 of the Revenue and Taxation Code states, in part:

- (a) Whenever there occurs any change in ownership of real property or of a manufactured home that is subject to local property taxation and is assessed by the county assessor, the transferee shall file a signed change in ownership statement in the county where the real property or manufactured home is located, as provided for in subdivision (c). In the case of a change in ownership where the transferee is not locally assessed, no change in ownership statement is required.
- (b) The personal representative shall file a change in ownership statement with the county recorder or assessor in each county in which the decedent owned real property at the time of death that is subject to probate proceedings. The statement shall be filed prior to or at the time the inventory and appraisal is filed with the court clerk. In all other cases in which an interest in real property is transferred by reason of death, including a transfer through the medium of a trust, the change in ownership statement or statements shall be filed by the trustee (if the property was held in trust) or the transferee with the county recorder or assessor in each county in which the decedent owned an interest in real property within 150 days after the date of death.

The above requested information is required by law. Please reference the following:

- Passage of Decedent's Property: Beneficial interest passes to the decedent's heirs effectively on the decedent's date of death. However, a document must be recorded to vest title in the heirs. An attorney should be consulted to discuss the specific facts of your situation.
- Change in Ownership: California Code of Regulations, Title 18, Rule 462.260(c), states in part that "[i]nheritance (by will or intestate succession)" shall be "the date of death of decedent."
- Inventory and Appraisal: Probate Code, Section 8800, states in part, "Concurrent with the filing of the inventory and appraisal pursuant to this section, the personal representative shall also file a certification that the requirements of Section 480 of the Revenue and Taxation Code either:
(1) Are not applicable because the decedent owned no real property in California at the time of death
(2) Have been satisfied by the filing of a change in ownership statement with the county recorder or assessor of each county in California in which the decedent owned property at the time of death."
- Parent/Child and Grandparent/Grandchild Exclusions: A claim must be filed within three years after the date of death/transfer, but prior to the date of transfer to a third party; or within six months after the date of mailing of a Notice of Assessed Value Change, issued as a result of the transfer of property for which the claim is filed. An application may be obtained by contacting the county assessor.
- Cotenant to cotenant. An affidavit must be filed with the county assessor. An affidavit may be obtained by contacting the county assessor. This statement will remain confidential as required by Revenue and Taxation Code Section 481, which states in part: "These statements are not public documents and are not open to inspection, except as provided by Section 408."

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



Exhibit 10



CITY AND COUNTY OF SAN FRANCISCO
OFFICE OF THE ASSESSOR-RECORDER

TRANSFER TAX AFFIDAVIT

FOR RECORDER'S USE ONLY
Document Number:

NOTICE: ANY MATERIAL MISREPRESENTATION OF FACT IN THIS AFFIDAVIT IS A MISDEMEANOR UNDER SAN FRANCISCO BUSINESS AND TAX REGULATIONS CODE SECTION 1116. ANY PERSON WHO MAKES SUCH A MISREPRESENTATION IS SUBJECT TO PROSECUTION FOR SUCH OFFENSE.

The information provided in this affidavit shall be maintained confidential to the extent provided in Section 1118 of the San Francisco Business and Tax Regulations Code.

1. PROPERTY LOCATION - ASSESSOR'S PARCEL NUMBER (APN): Block: Lot:
Street Address:

2. NAME OF GRANTEE: NAME OF GRANTOR:

3. IS THIS A FORECLOSURE/DEED IN LIEU OF FORECLOSURE OR A TRUSTEE SALE?
Yes (Complete this section) No (Proceed to #4)
Is the Grantee the foreclosing beneficiary? Yes (Complete 3a) No (Complete 3b)
a. If yes, calculate:

Amount paid in excess of the amount of unpaid debt discharged (Including Costs; if less than \$0, enter \$0) \$
plus Unpaid debt remaining on the property assumed by grantee \$
equals Taxable Basis (enter amount on Line 10a) \$

b. If no, calculate:
Total amount paid at trustee sale \$
plus Unpaid debt remaining on the property assumed by grantee \$
equals Taxable Basis (enter amount on Line 10a) \$

4. IS THIS A LEASE? Yes (Complete this section) No (Proceed to #5)
a. Is the remaining term of the lease including renewal options equal to or greater than 35 years?
Yes (Complete i and ii) No (No transfer tax is due)
i. If yes, submit copy of the lease or summary of the financial terms
ii. Consideration or Value of leasehold interest: \$; enter amount on line 10a

5. IS THIS A QUALIFYING RENT-RESTRICTED AFFORDABLE HOUSING TRANSFER UNDER THE COMMUNITY OPPORTUNITY TO PURCHASE ACT (COPA)? Yes No (Proceed to #6)
If yes, a certificate from the Mayor's Office of Housing and Community Development confirming the transfer qualifies under Section 41B.6 of the Administrative Code must be submitted

6. IS THIS AN UNRECORDED TRANSFER UNDER SECTION 1111(d) OF THE SAN FRANCISCO BUSINESS AND TAX REGULATIONS CODE? Yes (Complete this section) No (Proceed to #7)
a. If yes, date of transfer:
b. Fair market value of realty: \$ Enter amount on line 10b

7. IS THIS A TRANSFER INVOLVING A LEGAL ENTITY/TRUST IN WHICH THE PROPORTIONAL OWNERSHIP INTEREST REMAINS THE SAME BEFORE AND AFTER THE TRANSFER?

- Yes (No tax due) No (Proceed to #8)

*Note: Transfers involving legal entities in which a proportional interest exemption is claimed **must** provide copies of formation documents, such as LLC Operating Agreement, Partnership Agreement, Certificate of Shareholders, etc. in all cases other than transferring to the individual's own trust wherein the name of the trust contains that of the individual.*

8. IS THIS A GIFT, INHERITANCE, OR OTHER TRANSFER FOR NO CONSIDERATION IN WHOLE OR IN PART?

- Yes (Complete this section) No (Proceed to #9)
 Gift Inheritance Add/Release co-signer Other _____

Date of Transfer/Date of Death: _____

Name of Grantor/Donor/Decedent: _____

Name of Grantee/Recipient: _____

Amount paid for any portion of transferred property: \$ _____; enter amount on Line 10a

9. DO YOU CONTEND THAT NO TRANSFER TAX IS DUE FOR A REASON NOT EXPLAINED ABOVE?

- No (Proceed to #10)
 Yes - Provide a full explanation of why you contend no transfer tax is due (use additional papers if necessary).

10. TAXABLE TRANSACTIONS

Complete the following and calculate taxes below:

- a. Consideration Paid \$ _____
 (Including value of any lien or encumbrance remaining thereon at the time of transfer)
 b. Fair Market Value \$ _____
 c. Documentary Transfer Tax (Payment Due) \$ _____

TRANSFER TAX - Imposed per Article 12-C of San Francisco Business and Tax Regulations Code	
If entire consideration or value is:	Tax rate for entire consideration or value is:
More than \$100 but less than/equal to \$250,000	\$2.50 for each \$500 or portion thereof
More than \$250,000 but less than \$1,000,000	\$3.40 for each \$500 or portion thereof
\$1,000,000 or more but less than \$5,000,000	\$3.75 for each \$500 or portion thereof
\$5,000,000 or more but less than \$10,000,000	\$11.25 for each \$500 or portion thereof
\$10,000,000 or more but less than \$25,000,000	\$27.50 for each \$500 or portion thereof
\$25,000,000 or more	\$30.00 for each \$500 or portion thereof

Note: The maximum tax rate for qualified transfers under the Community Opportunity to Purchase Act is \$3.75 per \$500 or portion thereof, per §1108.6 of Article 12-C of San Francisco Business and Tax Regulations Code.

11. CONTACT INFORMATION

- a. Name of contact person: _____
 b. Telephone number: _____
 c. Mailing address: _____

I DECLARE OR AFFIRM UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

 Signature of Filer

 Print Name and Title of Filer

 Place of Execution (City, County, State)

 Date of Execution

Exhibit 11

Transfer Tax Information Statement

To Be Completed By A Party to Transaction

The Person Completing This Form Knows Transaction Details.
Information On The Form Is Supplied For The Purpose Of Confirming Or
Determining The Amount Of Documentary Transfer Taxes Payable.

SECTION B: Recorder's Office Data	
Name of City?	
Transfer Tax County:	\$
Vallejo Tax:	\$
Examiner's Initials:	
Instrument #:	
Date:	
Reviewer's Initials:	
Tax Okay: <input type="checkbox"/> Yes <input type="checkbox"/> No	
Notes:	

SECTION A: NAMES OF TRANSFEROR:
SECTION A: NAMES OF TRANSFEREE:

SECTION C: Instructions: Check Box To Left Of Statement Only If Statement Is "True". REMEMBER It Is Illegal To Make A False Statement. Substantiating Documentation is often required. [Refer To: R&T 11933, SC Ord. 661, Vallejo Ord. 197]

- 1. Spousal transfer pursuant to a marriage, divorce, separation, death or to change to/from joint tenancy or community property. [R&T 11927(a)]
- 2. California Registered Domestic Partner transfer pursuant to a divorce, separation, death or to change to/from joint tenancy or community property. [AB205] **Domestic Partners may be required at time of recording show copy of certificate of registered domestic partnership, or notice of termination of domestic partnership filed with the Secretary of State or a dissolution/nullity/legal separation of domestic partnership filed with Superior Court.**
- 3. Recording to evidence change of grantee's name pursuant to legal name change. [IRS 47.4361-2[b][3]]
- 4. Deed is recording to correct error or title flaw created by a document recorded as Instrument _____ Year _____. [IRS 47.4361.2[b][3]]
- 5. Deed is recording to create or release a lender's security interest in real property. i.e. Cal-Vet Deed to veteran. [R&T 11921][IRS 47.4362.1[a]]
- 6. This is a deed from an agent to principal. Property was purchased by the agent with principal's funds. [IRS 47.4361.2[b][5]] **Substantiating documentation required at time of recording.**
- 7. This is a deed from an executor in accordance with the will of _____. [IRS 47.4361.2[b][4]]
- 8. This is a lease covering _____ years including renewal options. [IRS 47.4361.1[4][b]] **Complete SECTION D Financial Data if over 35 yrs.**
- 9. This is a deed from a bankruptcy trustee for the benefit of creditors. [R&T 11923][IRS 47.4382.1[d]]
- 10. This is a deed from a liquidating corporation to its shareholders. There are no corporate debts. [R&T 11953] [IRS 47.4361.2[a][8], 47.4382[d]]
- 11. This is a deed *to/from/between* business entities or sole owners of business entities or from a parent corporation to a wholly owned subsidiary. All proportional ownership interests whether represented by stock, membership, partnership, or cotenancy remain the same immediately before and after the transfer. Therefore, this transfer results solely in a change in method of holding title. [R&T 11925[d]]. **Substantiating documentation required at time of recording showing percentages held before and after the transfer. A post-recording audit may be conducted.**
- 12. A partnership to a continuing partnership. Less than 50% interest is/has been conveyed to new partners. [R&T 11925] [IRS 708] [IRS 47.4383.1]
- 13. This is a deed to/from a trust pursuant to trust agreement for benefit of grantor/trustor named therein. [IRS 47.4361.2[b][2]&[b][4]] [R&T 11930]
- 14. Gift Deed. We will report transfer to IRS as a gift. Property is unencumbered. Grantee is not assuming any debts of grantor. [IRS 47.4361.2[b][2]]
- 15. Gift Deed: We will report transfer to IRS as a gift. The property is encumbered. Only the equity value is gifted. Grantee assumes existing loan debts. The property is located within the city of _____. [IRS 47.4361.2[b][2]] **Complete SECTION D Financial Data.**
- 16. This is a deed from a debtor to a beneficiary in lieu of foreclosure. The only consideration is debt cancellation. The property is in the city of _____. [R&T 11926]. **Complete SECTION D Financial Data if Vallejo property.**
- 17. Trustees sale deed. Bid price did not exceed unpaid debt plus foreclosure expenses. Property is in the city of _____. [R&T 11926] **Complete SECTION D Financial Data if Vallejo property.**

Additional Notes:

SECTION D: Financial Data:

Cash Down Payment or Value of Trade:	1. \$
Existing Encumbrances (Loans) Assumed or Taken Subject To:	2. \$
First Loan/Secured Debt:	3. \$
Total of Second and Subsequent Loans or Secured Debts:	4. \$
New Loan/Financing:	5. \$
Other New Loan or Additional Consideration:	6. \$
Total Consideration, Sales Price or Property Value:	Totals 1 thru 6 above: \$

I DECLARE UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT.

Signed by: _____ Street Address: _____

City and State: _____ Transferee's Phone Number: _____

Exhibit 12



COUNTY OF ALAMEDA
PHONG LA, ASSESSOR

BOE-19-P (P1) REV. 00 (02-21)

1221 Oak St., Rm 145
Oakland, Ca. 94612-4288
(510) 272-3787 Fax (510) 272-3803
www.acgov.org/assessor

CLAIM FOR REASSESSMENT EXCLUSION FOR
TRANSFER BETWEEN PARENT AND CHILD
OCCURRING ON OR AFTER FEBRUARY 16, 2021

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address.)

[] []

[] []

A. PROPERTY

ASSESSOR'S PARCEL/ID NUMBER

PROPERTY ADDRESS CITY
RECORDER'S DOCUMENT NUMBER DATE OF PURCHASE OR TRANSFER
PROBATE NUMBER (if applicable) DATE OF DEATH (if applicable) DATE OF DECREE OF DISTRIBUTION (if applicable)

B. TRANSFEROR(S)/SELLER(S) (additional transfers please complete Section D on the reverse)

Print full name(s) of transferor(s) Name Name
Family relationship(s) to transferee(s) Relationship Relationship

- 1. If child was adopted, age at time of adoption?
2. Was this property the transferor's family farm?
3. Was this property the transferor's principal residence?
If yes, please check which of the following exemptions was granted or was eligible to be granted on this property:
4. Was only a partial interest in the property transferred?
5. Was this property owned in joint tenancy?

IMPORTANT: If the transfer was through the medium of a will and/or trust, you must attach a full and complete copy of the will and/or trust and all amendments.

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferor's legal representative) of the transferees listed in Section C.

SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE PRINTED NAME DATE
SIGNATURE OF TRANSFEROR OR LEGAL REPRESENTATIVE PRINTED NAME DATE
MAILING ADDRESS DAYTIME PHONE NUMBER
CITY, STATE, ZIP EMAIL ADDRESS

(Please complete applicable information on reverse side.)
THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



C. TRANSFEREE(S)/BUYER(S) (additional transferees please complete Section E below)

1. Print full name(s) of transferee(s) _____

2. Family relationship(s) to transferor(s) _____

If child was adopted, age at time of adoption _____

If stepparent/stepchild relationship is involved, was parent still married to or in a registered domestic partnership ("registered" means registered with the California Secretary of State) with stepparent on the date of purchase or transfer? Yes No

If **NO**, was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership

If terminated by death, had the surviving stepparent remarried or entered into a registered domestic partnership as of the date of purchase or transfer? Yes No

If in-law relationship is involved, was the child-in-law still married to or in a registered domestic partnership with the child on the date of purchase or transfer? Yes No

If **NO**, was the marriage or registered domestic partnership terminated by: Death Divorce/Termination of partnership

If terminated by death, had the surviving child-in-law remarried or entered into a registered domestic partnership as of the date of purchase or transfer? Yes No

3. Is this property continuing to be used as the family farm by the transferee? Yes No

4. Is this property going to be the transferee's principal residence? Yes No

If Yes, please check which of the following exemptions for which a claim was filed and complete a, b, and c below. (Please note that the transferee must file for one of these exemptions within one year of the date of transfer.)

Homeowners' Exemption Disabled Veterans' Exemption Date Filed _____

a. Name of transferee who filed exemption claim _____

b. Date the transferee occupied this property as a principal residence _____ (month/day/year)

c. Does the transferee own another property that is or was their principal residence? Yes No

If Yes, please provide the address below and the move-out-date.

ADDRESS	COUNTY	ASSESSOR'S PARCEL/ID NUMBER
CITY, STATE, ZIP		MOVE-OUT-DATE (month/day/year)

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I am the parent or child (or transferee's legal representative) of the transferors listed in Section B.

SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE ▶	PRINTED NAME	DATE
SIGNATURE OF TRANSFEREE OR LEGAL REPRESENTATIVE ▶	PRINTED NAME	DATE
MAILING ADDRESS	DAYTIME PHONE NUMBER ()	
CITY, STATE, ZIP	EMAIL ADDRESS	

Note: The Assessor may contact you for additional information.

D. ADDITIONAL TRANSFEROR(S)/SELLER(S)

PRINT NAME	SIGNATURE	RELATIONSHIP TO TRANSFEREE

E. ADDITIONAL TRANSFEREE(S)/BUYER(S)

PRINT NAME	RELATIONSHIP TO TRANSFEROR



BOE-19-P (P3) REV. 00 (02-21)

**CLAIM FOR REASSESSMENT EXCLUSION FOR TRANSFER BETWEEN PARENT AND CHILD
OCCURRING ON OR AFTER FEBRUARY 16, 2021**

For transfers occurring on or after February 16, 2021, section 2.1(c) of article XIII A of the California Constitution provides that the terms “purchase” or “change in ownership” do not include the purchase or transfer of a family home between parents and their children, as long as the property was the family home of the transferor and continues as the family home of the transferee. A family home also includes a family farm.

For a family home, the transferee is required to file for the homeowners’ or disabled veterans’ exemption within one year of the date of transfer.

If the assessed value of the family home on the date of transfer exceeds the sum of the factored base year value plus \$1 million, the amount in excess of this sum will be added to the factored base year value.

A family farm is any real property that is under cultivation or being used for pasture or grazing, or that is used to produce any agricultural commodity. “Agricultural commodity” means any and all plant and animal products produced in this state for commercial purposes, including, but not limited to, plant products used for producing biofuels, and cultivated industrial hemp.

This claim form is for transfers occurring on or after February 16, 2021.

For transfers occurring on or before February 15, 2021, please file claim form BOE-58-AH, *Claim for Reassessment Exclusion for Transfer Between Parent and Child*.

NOTE: A county board of supervisors may authorize a one-time processing fee of not more than \$175 to recover costs incurred by the county assessor due to the failure of an eligible transferee to file a claim for the parent-child change in ownership exclusion after two written requests have been sent to an eligible transferee by the county assessor.



Exhibit 13



DISCLOSURE REGARDING REAL ESTATE AGENCY RELATIONSHIP

(As required by the Civil Code)
(C.A.R. Form AD, Revised 12/21)

(If checked) This form is being provided in connection with a transaction with a leasehold interest exceeding one year as per Civil Code section 2079.13(j), (k), and (l).

When you enter into a discussion with a real estate agent regarding a real estate transaction, you should from the outset understand what type of agency relationship or representation you wish to have with the agent in the transaction.

SELLER'S AGENT

A Seller's agent under a listing agreement with the Seller acts as the agent for the Seller only. A Seller's agent or a subagent of that agent has the following affirmative obligations:

To the Seller: A Fiduciary duty of utmost care, integrity, honesty and loyalty in dealings with the Seller.

To the Buyer and the Seller:

- (a) Diligent exercise of reasonable skill and care in performance of the agent's duties.
- (b) A duty of honest and fair dealing and good faith.
- (c) A duty to disclose all facts known to the agent materially affecting the value or desirability of the property that are not known to, or within the diligent attention and observation of, the parties. An agent is not obligated to reveal to either party any confidential information obtained from the other party that does not involve the affirmative duties set forth above.

BUYER'S AGENT

A Buyer's agent can, with a Buyer's consent, agree to act as agent for the Buyer only. In these situations, the agent is not the Seller's agent, even if by agreement the agent may receive compensation for services rendered, either in full or in part from the Seller. An agent acting only for a Buyer has the following affirmative obligations:

To the Buyer: A fiduciary duty of utmost care, integrity, honesty and loyalty in dealings with the Buyer.

To the Buyer and the Seller:

- (a) Diligent exercise of reasonable skill and care in performance of the agent's duties.
- (b) A duty of honest and fair dealing and good faith.
- (c) A duty to disclose all facts known to the agent materially affecting the value or desirability of the property that are not known to, or within the diligent attention and observation of, the parties. An agent is not obligated to reveal to either party any confidential information obtained from the other party that does not involve the affirmative duties set forth above.

AGENT REPRESENTING BOTH SELLER AND BUYER

A real estate agent, either acting directly or through one or more salespersons and broker associates, can legally be the agent of both the Seller and the Buyer in a transaction, but only with the knowledge and consent of both the Seller and the Buyer.

In a dual agency situation, the agent has the following affirmative obligations to both the Seller and the Buyer:

- (a) A fiduciary duty of utmost care, integrity, honesty and loyalty in the dealings with either the Seller or the Buyer.
- (b) Other duties to the Seller and the Buyer as stated above in their respective sections.

In representing both Seller and Buyer, a dual agent may not, without the express permission of the respective party, disclose to the other party confidential information, including, but not limited to, facts relating to either the Buyer's or Seller's financial position, motivations, bargaining position, or other personal information that may impact price, including the Seller's willingness to accept a price less than the listing price or the Buyer's willingness to pay a price greater than the price offered.

SELLER AND BUYER RESPONSIBILITIES

Either the purchase agreement or a separate document will contain a confirmation of which agent is representing you and whether that agent is representing you exclusively in the transaction or acting as a dual agent. Please pay attention to that confirmation to make sure it accurately reflects your understanding of your agent's role.

The above duties of the agent in a real estate transaction do not relieve a Seller or Buyer from the responsibility to protect his or her own interests. You should carefully read all agreements to assure that they adequately express your understanding of the transaction. A real estate agent is a person qualified to advise about real estate. If legal or tax advice is desired, consult a competent professional.

If you are a Buyer, you have the duty to exercise reasonable care to protect yourself, including as to those facts about the property which are known to you or within your diligent attention and observation.

Both Sellers and Buyers should strongly consider obtaining tax advice from a competent professional because the federal and state tax consequences of a transaction can be complex and subject to change.

Throughout your real property transaction you may receive more than one disclosure form, depending upon the number of agents assisting in the transaction. The law requires each agent with whom you have more than a casual relationship to present you with this disclosure form. You should read its contents each time it is presented to you, considering the relationship between you and the real estate agent in your specific transaction. **This disclosure form includes the provisions of Sections 2079.13 to 2079.24, inclusive, of the Civil Code set forth on page 2. Read it carefully. I/WE ACKNOWLEDGE RECEIPT OF A COPY OF THIS DISCLOSURE AND THE PORTIONS OF THE CIVIL CODE PRINTED ON THE SECOND PAGE.**

Buyer Seller Landlord Tenant _____ Date _____

Buyer Seller Landlord Tenant _____ Date _____

Agent _____ DRE Lic. # _____
Real Estate Broker (Firm)

By _____ DRE Lic. # _____ Date _____
(Salesperson or Broker-Associate, if any)

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AD REVISED 12/21 (PAGE 1 OF 2)



CIVIL SECTIONS 2079.13 - 2079.24 (2079.16 APPEARS ON THE FRONT)

2079.13. As used in Sections 2079.7 and 2079.14 to 2079.24, inclusive, the following terms have the following meanings:

(a) "Agent" means a person acting under provisions of Title 9 (commencing with Section 2295) in a real property transaction, and includes a person who is licensed as a real estate broker under Chapter 3 (commencing with Section 10130) of Part 1 of Division 4 of the Business and Professions Code, and under whose license a listing is executed or an offer to purchase is obtained. The agent in the real property transaction bears responsibility for that agent's salespersons or broker associates who perform as agents of the agent. When a salesperson or broker associate owes a duty to any principal, or to any buyer or seller who is not a principal, in a real property transaction, that duty is equivalent to the duty owed to that party by the broker for whom the salesperson or broker associate functions. (b) "Buyer" means a transferee in a real property transaction, and includes a person who executes an offer to purchase real property from a seller through an agent, or who seeks the services of an agent in more than a casual, transitory, or preliminary manner, with the object of entering into a real property transaction. "Buyer" includes vendee or lessee of real property. (c) "Commercial real property" means all real property in the state, except (1) single-family residential real property, (2) dwelling units made subject to Chapter 2 (commencing with Section 1940) of Title 5, (3) a mobilehome, as defined in Section 798.3, (4) vacant land, or (5) a recreational vehicle, as defined in Section 799.29. (d) "Dual agent" means an agent acting, either directly or through a salesperson or broker associate, as agent for both the seller and the buyer in a real property transaction. (e) "Listing agreement" means a written contract between a seller of real property and an agent, by which the agent has been authorized to sell the real property or to find or obtain a buyer, including rendering other services for which a real estate license is required to the seller pursuant to the terms of the agreement. (f) "Seller's agent" means a person who has obtained a listing of real property to act as an agent for compensation. (g) "Listing price" is the amount expressed in dollars specified in the listing for which the seller is willing to sell the real property through the seller's agent. (h) "Offering price" is the amount expressed in dollars specified in an offer to purchase for which the buyer is willing to buy the real property. (i) "Offer to purchase" means a written contract executed by a buyer acting through a buyer's agent that becomes the contract for the sale of the real property upon acceptance by the seller. (j) "Real property" means any estate specified by subdivision (1) or (2) of Section 761 in property, and includes (1) single-family residential property, (2) multiunit residential property with more than four dwelling units, (3) commercial real property, (4) vacant land, (5) a ground lease coupled with improvements, or (6) a manufactured home as defined in Section 18007 of the Health and Safety Code, or a mobilehome as defined in Section 18008 of the Health and Safety Code, when offered for sale or sold through an agent pursuant to the authority contained in Section 10131.6 of the Business and Professions Code. (k) "Real property transaction" means a transaction for the sale of real property in which an agent is retained by a buyer, seller, or both a buyer and seller to act in that transaction, and includes a listing or an offer to purchase. (l) "Single-family residential property" or "single-family residential real property" means any of the following: (1) Real property improved with one to four dwelling units, including a leasehold exceeding one year's duration. (2) A unit in a residential stock cooperative, condominium, or planned unit development. (3) A mobilehome or manufactured home when offered for sale or sold through a real estate broker pursuant to Section 10131.6 of the Business and Professions Code. (m) "Sell," "sale," or "sold" refers to a transaction for the transfer of real property from the seller to the buyer and includes exchanges of real property between the seller and buyer, transactions for the creation of a real property sales contract within the meaning of Section 2985, and transactions for the creation of a leasehold exceeding one year's duration.

(n) "Seller" means the transferor in a real property transaction and includes an owner who lists real property with an agent, whether or not a transfer results, or who receives an offer to purchase real property of which he or she is the owner from an agent on behalf of another. "Seller" includes both a vendor and a lessor of real property. (o) "Buyer's agent" means an agent who represents a buyer in a real property transaction.

2079.14. A seller's agent and buyer's agent shall provide the seller and buyer in a real property transaction with a copy of the disclosure form specified in Section 2079.16, and shall obtain a signed acknowledgment of receipt from that seller and buyer, except as provided in Section 2079.15, as follows: (a) The seller's agent, if any, shall provide the disclosure form to the seller prior to entering into the listing agreement. (b) The buyer's agent shall provide the disclosure form to the buyer as soon as practicable prior to execution of the buyer's offer to purchase. If the offer to purchase is not prepared by the buyer's agent, the buyer's agent shall present the disclosure form to the buyer not later than the next business day after receiving the offer to purchase from the buyer.

2079.15. In any circumstance in which the seller or buyer refuses to sign an acknowledgment of receipt pursuant to Section 2079.14, the agent shall set forth, sign, and date a written declaration of the facts of the refusal.

2079.16 Reproduced on Page 1 of this AD form.

2079.17(a) As soon as practicable, the buyer's agent shall disclose to the buyer and seller whether the agent is acting in the real property transaction as the buyer's agent, or as a dual agent representing both the buyer and the seller. This relationship shall be confirmed in the contract to purchase and sell real property or in a separate writing executed or acknowledged by the seller, the buyer, and the buyer's agent prior to or coincident with execution of that contract by the buyer and the seller, respectively. (b) As soon as practicable, the seller's agent shall disclose to the seller whether the seller's agent is acting in the real property transaction as the seller's agent, or as a dual agent representing both the buyer and seller. This relationship shall be confirmed in the contract to purchase and sell real property or in a separate writing executed or acknowledged by the seller and the seller's agent prior to or coincident with the execution of that contract by the seller.

CONFIRMATION: (c) The confirmation required by subdivisions (a) and (b) shall be in the following form:

Seller's Brokerage Firm _____ DO NOT COMPLETE. SAMPLE ONLY _____ License Number _____
Is the broker of (check one): the seller; or both the buyer and seller. (dual agent)
Seller's Agent _____ DO NOT COMPLETE. SAMPLE ONLY _____ License Number _____
Is (check one): the Seller's Agent. (salesperson or broker associate) both the Buyer's and Seller's Agent. (dual agent)
Buyer's Brokerage Firm _____ DO NOT COMPLETE. SAMPLE ONLY _____ License Number _____
Is the broker of (check one): the buyer; or both the buyer and seller. (dual agent)
Buyer's Agent _____ DO NOT COMPLETE. SAMPLE ONLY _____ License Number _____
Is (check one): the Buyer's Agent. (salesperson or broker associate) both the Buyer's and Seller's Agent. (dual agent)

(d) The disclosures and confirmation required by this section shall be in addition to the disclosure required by Section 2079.14. An agent's duty to provide disclosure and confirmation of representation in this section may be performed by a real estate salesperson or broker associate affiliated with that broker.

2079.18 (Repealed pursuant to AB-1289)

2079.19 The payment of compensation or the obligation to pay compensation to an agent by the seller or buyer is not necessarily determinative of a particular agency relationship between an agent and the seller or buyer. A listing agent and a selling agent may agree to share any compensation or commission paid, or any right to any compensation or commission for which an obligation arises as the result of a real estate transaction, and the terms of any such agreement shall not necessarily be determinative of a particular relationship.

2079.20 Nothing in this article prevents an agent from selecting, as a condition of the agent's employment, a specific form of agency relationship not specifically prohibited by this article if the requirements of Section 2079.14 and Section 2079.17 are complied with.

2079.21 (a) A dual agent may not, without the express permission of the seller, disclose to the buyer any confidential information obtained from the seller.

(b) A dual agent may not, without the express permission of the buyer, disclose to the seller any confidential information obtained from the buyer. (c) "Confidential information" means facts relating to the client's financial position, motivations, bargaining position, or other personal information that may impact price, such as the seller is willing to accept a price less than the listing price or the buyer is willing to pay a price greater than the price offered.

(d) This section does not alter in any way the duty or responsibility of a dual agent to any principal with respect to confidential information other than price.

2079.22 Nothing in this article precludes a seller's agent from also being a buyer's agent. If a seller or buyer in a transaction chooses to not be represented by an agent, that does not, of itself, make that agent a dual agent.

2079.23 A contract between the principal and agent may be modified or altered to change the agency relationship at any time before the performance of the act which is the object of the agency with the written consent of the parties to the agency relationship.

2079.24 Nothing in this article shall be construed to either diminish the duty of disclosure owed buyers and sellers by agents and their associate licensees, subagents, and employees or to relieve agents and their associate licensees, subagents, and employees from liability for their conduct in connection with acts governed by this article or for any breach of a fiduciary duty or a duty of disclosure.

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AD REVISED 12/21 (PAGE 2 OF 2)

DISCLOSURE REGARDING REAL ESTATE AGENCY RELATIONSHIP (AD PAGE 2 OF 2)

FAIR HOUSING AND DISCRIMINATION ADVISORY

(C.A.R. Form FHDA, Revised 6/23)

1. **EQUAL ACCESS TO HOUSING FOR ALL:** All housing in California is available to all persons. Discrimination as noted below is prohibited by law. Resources are available for those who have experienced unequal treatment under the law.
2. **FEDERAL AND STATE LAWS PROHIBIT DISCRIMINATION AGAINST IDENTIFIED PROTECTED CLASSES:**
 - A. FEDERAL FAIR HOUSING ACT (“FHA”) Title VIII of the Civil Rights Act; 42 U.S.C. §§ 3601-3619; Prohibits discrimination in sales, rental or financing of residential housing against persons in protected classes;
 - B. CALIFORNIA FAIR EMPLOYMENT AND HOUSING ACT (“FEHA”) California Government Code (“GC”) §§ 12900-12996,12955; 2 California Code of Regulations (“CCR”) §§ 12005-12271; Prohibits discrimination in sales, rental or financing of housing opportunity against persons in protected classes by providers of housing accommodation and financial assistance services as related to housing;
 - C. CALIFORNIA UNRUH CIVIL RIGHTS ACT (“Unruh”) California Civil Code (“CC”) § 51; Prohibits business establishments from discriminating against, and requires full and equal accommodation, advantages, facilities, privileges, and services to persons in protected classes;
 - D. AMERICANS WITH DISABILITIES ACT (“ADA”) 42 U.S.C. §§ 12181-12189; Title III of the ADA prohibits discrimination based on disability in public accommodations; and
 - E. OTHER FAIR HOUSING LAWS: § 504 of Rehabilitation Act of 1973 29 U.S.C. § 794; Ralph Civil Rights Act CC § 51.7; California Disabled Persons Act; CC §§ 54-55.32; any local city or county fair housing ordinances, as applicable.
3. **POTENTIAL LEGAL REMEDIES FOR UNLAWFUL DISCRIMINATION: Violations of fair housing laws may result in monetary civil fines, injunctive relief, compensatory and/or punitive damages, and attorney fees and costs.**
4. **PROTECTED CLASSES/CHARACTERISTICS:** Whether specified in Federal or State law or both, discrimination against persons based on that person’s belonging to, association with, or perceived membership in, certain classes or categories, such as the following, is prohibited. Other classes, categories or restrictions may also apply.

Race	Color	Ancestry	National Origin	Religion
Age	Sex, Sexual Orientation	Gender, Gender Identity, Gender expression	Marital Status	Familial Status (family with a child or children under 18)
Citizenship	Immigration Status	Primary Language	Military/Veteran Status	Source of Income (e.g., Section 8 Voucher)
Medical Condition	Disability (Mental & Physical)	Genetic Information	Criminal History (non-relevant convictions)	Any arbitrary characteristic

5. **THE CALIFORNIA DEPARTMENT OF REAL ESTATE REQUIRES TRAINING AND SUPERVISION TO PREVENT HOUSING DISCRIMINATION BY REAL ESTATE LICENSEES:**
 - A. California Business & Professions Code (“B&PC”) § 10170.5(a)(4) requires 3 hours of training on fair housing for DRE license renewal; Real Estate Regulation § 2725(f) requires brokers who oversee salespersons to be familiar with the requirements of federal and state laws relating to the prohibition of discrimination.
 - B. Violation of DRE regulations or real estate laws against housing discrimination by a real estate licensee may result in the loss or suspension of the licensee’s real estate license. B&PC §10177(l)(1); 10 CCR § 2780
6. **REALTOR® ORGANIZATIONS PROHIBIT DISCRIMINATION:** NAR Code of Ethics Article 10 prohibits discrimination in employment practices or in rendering real estate license services against any person because of race, color, religion, sex, disability, familial status, national origin, sexual orientation, or gender identity by REALTORS®.
7. **WHO IS REQUIRED TO COMPLY WITH FAIR HOUSING LAWS?**
Below is a non-exclusive list of providers of housing accommodations or financial assistance services as related to housing who are most likely to be encountered in a housing transaction and who must comply with fair housing laws.
 - Sellers
 - Real estate licensees
 - Mobilehome parks
 - Insurance companies
 - Landlords/Housing Providers
 - Real estate brokerage firms
 - Homeowners Associations (“HOAs”);
 - Government housing services
 - Sublessors
 - Property managers
 - Banks and Mortgage lenders
 - Appraisers
8. **EXAMPLES OF CONDUCT THAT MAY NOT BE MOTIVATED BY DISCRIMINATORY INTENT BUT COULD HAVE A DISCRIMINATORY EFFECT:**
 - A. Prior to acceptance of an offer, asking for or offering buyer personal information or letters from the buyer, especially with photos. Those types of documents may inadvertently reveal, or be perceived as revealing, protected status information thereby increasing the risk of (i) actual or unconscious bias, and (ii) potential legal claims against sellers and others by prospective buyers whose offers were rejected.
 - B. Refusing to rent (i) an upper-level unit to an elderly tenant out of concern for the tenant’s ability to navigate stairs or (ii) a house with a pool to a person with young children out of concern for the children’s safety.
9. **EXAMPLES OF UNLAWFUL OR IMPROPER CONDUCT BASED ON A PROTECTED CLASS OR CHARACTERISTIC:**
 - A. Refusing to negotiate for a sale, rental or financing or otherwise make a housing opportunity unavailable; failing to present offers due to a person’s protected status;
 - B. Refusing or failing to show, rent, sell or finance housing; “channeling” or “steering” a prospective buyer or tenant to or away from a particular area due to that person’s protected status or because of the racial, religious or ethnic composition of the neighborhood;
 - C. “Blockbusting” or causing “panic selling” by inducing a listing, sale or rental based on the grounds of loss of value of property, increase in crime, or decline in school quality due to the entry or prospective entry of people in protected categories into the neighborhood;
 - D. Making any statement or advertisement that indicates any preference, limitation, or discrimination;

- E. Inquiring about protected characteristics (such as asking tenant applicants if they are married, or prospective purchasers if they have children or are planning to start a family);
 - F. Using criminal history information before otherwise affirming eligibility, and without a legally sufficient justification;
 - G. Failing to assess financial standards based on the portion of the income responsible by a tenant who receives government subsidies (such as basing an otherwise neutral rent to income ratio on the whole rent rather than just the part of rent that is the tenant's responsibility);
 - H. Denying a home loan or homeowner's insurance;
 - I. Offering inferior terms, conditions, privileges, facilities or services;
 - J. Using different qualification criteria or procedures for sale or rental of housing such as income standards, application requirements, application fees, credit analyses, sale or rental approval procedures or other requirements;
 - K. Harassing a person;
 - L. Taking an adverse action based on protected characteristics;
 - M. Refusing to permit a reasonable modification to the premises, as requested by a person with a disability (such as refusing to allow a tenant who uses a wheelchair to install, at their expense, a ramp over front or rear steps, or refusing to allow a tenant with a disability from installing, at their own expense, grab bars in a shower or bathtub);
 - N. Refusing to make reasonable accommodation in policies, rules, practices, or services for a person with a disability (such as the following, if an actual or prospective tenant with a disability has a service animal or support animal):
 - (i) Failing to allow that person to keep the service animal or emotional support animal in rental property,
 - (ii) Charging that person higher rent or increased security deposit, or
 - (iii) Failing to show rental or sale property to that person who is accompanied by the service animal or support animal, and;
 - O. Retaliating for asserting rights under fair housing laws.
- 10. EXAMPLES OF POSITIVE PRACTICES:**
- A. Real estate licensees working with buyers or tenants should apply the same objective property selection criteria, such as location/neighborhood, property features, and price range and other considerations, to all prospects.
 - B. Real estate licensees should provide complete and objective information to all clients based on the client's selection criteria.
 - C. Real estate licensees should provide the same professional courtesy in responding to inquiries, sharing of information and offers of assistance to all clients and prospects.
 - D. Housing providers should not make any statement or advertisement that directly or indirectly implies preference, limitation, or discrimination regarding any protected characteristic (such as "no children" or "English-speakers only").
 - E. Housing providers should use a selection process relying on objective information about a prospective buyer's offer or tenant's application and not seek any information that may disclose any protected characteristics (such as using a summary document, e.g. C.A.R. Form SUM-MO, to compare multiple offers on objective terms).
- 11. FAIR HOUSING RESOURCES:** If you have questions about your obligations or rights under the Fair Housing laws, or you think you have been discriminated against, you may want to contact one or more of the sources listed below to discuss what you can do about it, and whether the resource is able to assist you.
- A. Federal: https://www.hud.gov/program_offices/fair_housing_equal_opp
 - B. State: <https://calcivilrights.ca.gov/housing/>
 - C. Local: local Fair Housing Council office (non-profit, free service)
 - D. DRE: <https://www.dre.ca.gov/Consumers/FileComplaint.html>
 - E. Local Association of REALTORS®. List available at: <https://www.car.org/en/contactus/rosters/localassociationroster>.
 - F. Any qualified California fair housing attorney, or if applicable, landlord-tenant attorney.
- 12. LIMITED EXCEPTIONS TO FAIR HOUSING REQUIREMENTS: No person should rely on any exception below without first seeking legal advice about whether the exception applies to their situation. Real estate licensees are not qualified to provide advice on the application of these exceptions.**
- A. Legally compliant senior housing is exempt from FHA, FEHA and Unruh as related to age or familial status only;
 - B. An owner of a single-family residence who resides at the property with one lodger may be exempt from FEHA for rental purposes, PROVIDED **no real estate licensee is involved** in the rental;
 - C. An owner of a single-family residence may be exempt from FHA for sale or rental purposes, PROVIDED (i) **no real estate licensee is involved** in the sale or rental and (ii) no discriminatory advertising is used, and (iii) the owner owns no more than three single-family residences. Other restrictions apply;
 - D. An owner of residential property with one to four units who resides at the property, may be exempt from FHA for rental purposes, PROVIDED **no real estate licensee is involved** in the rental; and
 - E. Both FHA and FEHA do not apply to roommate situations. See, *Fair Housing Council v Roommate.com LLC*, 666 F.3d 1216 (2019).
 - F. Since both the 14th Amendment of the U.S. Constitution and the Civil Rights Act of 1866 prohibit discrimination based on race; the FHA and FEHA exemptions do not extend to discrimination based on race.

Buyer/Tenant and Seller/Housing Provider have read, understand and acknowledge receipt of a copy of this Fair Housing & Discrimination Advisory.

Buyer/Tenant _____ Date _____

Buyer/Tenant _____ Date _____

Seller/Housing Provider _____ Date _____

Seller/Housing Provider _____ Date _____

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POSSIBLE REPRESENTATION OF MORE THAN ONE BUYER OR SELLER - DISCLOSURE AND CONSENT

(C.A.R. Form PRBS, Revised 12/21)

A real estate broker (Broker), whether a corporation, partnership or sole proprietorship, may represent more than one buyer or seller. This multiple representation can occur through an individual licensed as a broker or salesperson or through different individual broker's or salespersons (associate licensees) acting under the Broker's license. The associate licensees may be working out of the same or different office locations.

Multiple Buyers: Broker (individually or through its associate licensees) may be working with many prospective buyers at the same time. These prospective buyers may have an interest in, and make offers on, the same properties. Some of these properties may be listed with Broker and some may not. Broker will not limit or restrict any particular buyer from making an offer on any particular property whether or not Broker represents other buyers interested in the same property.

Multiple Sellers: Broker (individually or through its associate licensees) may have listings on many properties at the same time. As a result, Broker will attempt to find buyers for each of those listed properties. Some listed properties may appeal to the same prospective buyers. Some properties may attract more prospective buyers than others. Some of these prospective buyers may be represented by Broker and some may not. Broker will market all listed properties to all prospective buyers whether or not Broker has another or other listed properties that may appeal to the same prospective buyers.

Dual Agency: If Seller is represented by Broker, Seller acknowledges that broker may represent prospective buyers of Seller's property and consents to Broker acting as a dual agent for both seller and buyer in that transaction. If Buyer is represented by Broker, buyer acknowledges that Broker may represent sellers of property that Buyer is interested in acquiring and consents to Broker acting as a dual agent for both buyer and seller with regard to that property.

In the event of dual agency, seller and buyer agree that: a dual agent may not, without the express permission of the respective party, disclose to the other party confidential information, including, but not limited to, facts relating to either the buyer's or seller's financial position, motivations, bargaining position, or other personal information that may impact price, including the seller's willingness to accept a price less than the listing price or the buyer's willingness to pay a price greater than the price offered; and except as set forth above, a dual agent is obligated to disclose known facts materially affecting the value or desirability of the Property to both parties.

Offers not necessarily confidential: Buyer is advised that seller or listing agent may disclose the existence, terms, or conditions of buyer's offer unless all parties and their agent have signed a written confidentiality agreement. Whether any such information is actually disclosed depends on many factors, such as current market conditions, the prevailing practice in the real estate community, the listing agent's marketing strategy and the instructions of the seller.

Buyer and seller understand that Broker may represent more than one buyer or more than one seller and even both buyer and seller on the same transaction and consents to such relationships.

Seller and/or Buyer acknowledges reading and understanding this Possible Representation of More Than One Buyer or Seller - Disclosure and Consent and agrees to the agency possibilities disclosed.

Seller _____ Date _____

Seller _____ Date _____

Buyer _____ Date _____

Buyer _____ Date _____

Buyer's Brokerage Firm _____ DRE Lic # _____

By _____ DRE Lic # _____ Date _____

Seller's Brokerage Firm _____ DRE Lic # _____

By _____ DRE Lic # _____ Date _____

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PRBS REVISED 12/21 (PAGE 1 OF 1)

POSSIBLE REPRESENTATION OF MORE THAN ONE BUYER OR SELLER (PRBS PAGE 1 OF 1)



WIRE FRAUD AND ELECTRONIC FUNDS
TRANSFER ADVISORY
(C.A.R. Form WFA, Revised 12/21)

Property Address: _____ ("Property").

WIRE FRAUD AND ELECTRONIC FUNDS TRANSFERS ADVISORY:

The ability to communicate and conduct business electronically is a convenience and reality in nearly all parts of our lives. At the same time, it has provided hackers and scammers new opportunities for their criminal activity. Many businesses have been victimized and the real estate business is no exception.

While wiring or electronically transferring funds is a welcome convenience, we all need to exercise extreme caution. Emails attempting to induce fraudulent wire transfers have been received and have appeared to be legitimate. Reports indicate that some hackers have been able to intercept emailed transfer instructions, obtain account information and, by altering some of the data, redirect the funds to a different account. It also appears that some hackers were able to provide false phone numbers for verifying the wiring or funds transfer instructions. In those cases, the victim called the number provided to confirm the instructions, and then unwittingly authorized a transfer to somewhere or someone other than the intended recipient.

ACCORDINGLY, YOU ARE ADVISED:

- 1. Obtain phone numbers and account numbers only from Escrow Officers, Property Managers, or Landlords at the beginning of the transaction.
2. DO NOT EVER WIRE OR ELECTRONICALLY TRANSFER FUNDS PRIOR TO CALLING TO CONFIRM THE TRANSFER INSTRUCTIONS. ONLY USE A PHONE NUMBER YOU WERE PROVIDED PREVIOUSLY. Do not use any different phone number or account number included in any emailed transfer instructions.
3. Orally confirm the transfer instruction is legitimate and confirm the bank routing number, account numbers and other codes before taking steps to transfer the funds.
4. Avoid sending personal information in emails or texts. Provide such information in person or over the telephone directly to the Escrow Officer, Property Manager, or Landlord.
5. Take steps to secure the system you are using with your email account. These steps include creating strong passwords, using secure WiFi, and not using free services.

If you believe you have received questionable or suspicious wire or funds transfer instructions, immediately notify your bank, and the other party, and the Escrow Office, Landlord, or Property Manager. The sources below, as well as others, can also provide information:

Federal Bureau of Investigation: https://www.fbi.gov/; the FBI's IC3 at www.ic3.gov; or 310-477-6565

National White Collar Crime Center: http://www.nw3c.org/

On Guard Online: https://www.onguardonline.gov/

NOTE: There are existing alternatives to electronic and wired fund transfers such as cashier's checks. By signing below, the undersigned acknowledge that each has read, understands and has received a copy of this Wire Fraud and Electronic Funds Transfer Advisory.

Buyer/Tenant _____ Date _____
Buyer/Tenant _____ Date _____
Seller/Landlord _____ Date _____
Seller/Landlord _____ Date _____

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BROKER COMPENSATION ADVISORY

(C.A.R. Form BCA, 5/24)

1. **WHEN SELLERS LIST THEIR PROPERTY FOR SALE THROUGH A REAL ESTATE BROKER THEY AGREE TO PAY THE SELLER'S BROKER WHEN ESCROW CLOSES. THE SELLER MAY ALSO AUTHORIZE THE SELLER'S BROKER TO SHARE COMPENSATION WITH A BUYER'S BROKER OR MAY AGREE TO DIRECTLY PAY THE BUYER'S BROKER:**
 - A. **Listing Agreement Compensation is Negotiable:** When a seller enters into a listing agreement with a broker, the seller authorizes the broker to find a buyer for the seller's property and agrees to pay the seller's broker if a buyer is found who purchases the property. Compensation amounts are not fixed by law but are instead negotiable between the seller and the seller's broker. When negotiating compensation, the parties may discuss factors such as the broker's expertise and experience, the type of broker services to be performed, and the broker's time and expenses, among other considerations. If the seller approves, a listing agreement may authorize the seller's broker to share part of that broker's compensation with the broker who represents the buyer, and the amount the seller's broker agrees to pay the buyer's broker will be incorporated into the overall compensation the seller is obligated to pay the seller's broker.
 - B. **Offering Compensation to a Buyer's Broker is Negotiable:** Sellers and seller's brokers are not required by law or otherwise to offer compensation to buyer's brokers. The promise of payment from the seller's broker to the buyer's broker may lead to a quicker or more efficient transaction because:
 - (1) Knowing the overall cost of broker compensation at time of listing allows a seller to more easily calculate the seller's net proceeds when evaluating offers and counter offers;
 - (2) The seller's property may become more attractive to buyers who need a loan to finance the purchase price, since buyer's broker compensation would be paid from the seller's proceeds at the time of closing, rather than "out of pocket" by the buyer who may have limited funds. Many buyers have limited funds after paying a deposit, a down payment, property inspections costs, and other costs for closing. These buyers may be more likely to write an offer for the seller's property if they are able to effectively finance the buyer broker compensation into the cost of their loan rather than coming up with additional funds. By making the seller's property attractive to all buyers, regardless of their ability to directly pay a buyer's broker, the pool of prospective buyers for the seller's property will likely increase;
 - (3) Offering compensation to buyer's brokers allows the seller to inform brokers representing prospective buyers they can rely on the efficient payment of their compensation without adding to buyer's closing costs.

An offer of compensation from the seller's broker to the buyer's broker is optional; a seller may instruct the seller's broker to offer no such compensation. In the listing agreement, or amendment, the seller instructs the seller's broker whether to offer any compensation to the buyer's brokers, and, if so, how much.
2. **BUYER'S BROKERS COMPENSATION ARRANGEMENTS:** In California, a buyer representation agreement is recommended and required in certain circumstances, which may limit the amount a buyer's broker may be paid to the amount in the agreement.
 - A. Buyers and their brokers benefit when the terms of their relationship and respective duties are written because expressed written terms establish mutual expectations and help avoid misunderstandings over buyer and broker duties and the amount of compensation the buyer's agent expects to be paid.
 - B. Many sellers authorize their brokers to offer compensation to buyer's brokers in the listing agreement. This may be used to offset the obligation a buyer has under a buyer representation agreement.
 - C. A buyer's broker should communicate with the buyer about how the broker will be paid for their work in representing the buyer.
 - D. In the absence of a buyer representation agreement, if the compensation offered to the buyer's broker from third parties is insufficient to meet the expectations of the buyer's broker, and the buyer's broker is unable, prior to drafting an offer on behalf of the buyer, to reach an agreement with the seller or seller's broker to be paid an amount the broker deems adequate, buyer's brokers are not obligated to represent the buyer.
3. **METHODS FOR BUYER'S BROKER TO OBTAIN COMPENSATION:**
 - A. **Buyer Pays the Compensation through a Buyer Representation Agreement:** A buyer's broker may negotiate the amount of compensation expected directly with the Buyer who may choose to simply pay their own agent.
 - B. **Seller Pays the Compensation**
 - (1) **Buyer negotiates for Seller to Pay Buyer's Obligation under a Buyer Representation Agreement:** A buyer may negotiate a term in the purchase agreement, asking the seller to pay the obligation they have already agreed to pay their own agent in a buyer representation agreement. This option should be discussed when creating a buyer representation agreement and prior to an offer being made.
 - (2) **Buyer's Agent negotiates an agreement directly with Seller:** If a seller is unrepresented or does not have an exclusive agency relationship with another agent, a buyer's agent may approach that seller to obtain a single party compensation agreement where the seller agrees to pay the buyer's broker compensation without necessarily creating an agency relationship.
 - C. **Seller's Agent Pays the Compensation to Buyer's Agent:** A seller may have authorized the seller's broker to offer compensation to the buyer's broker in the listing agreement. A buyer's agent may want to inquire with a seller's agent about whether they have such authorization. A seller's agent and buyer's agent can enter into a cooperating broker compensation agreement where the seller's broker agrees to compensate the buyer's broker.

By signing below, Seller or Buyer acknowledges that they have read, understand, and have received a Copy of this Broker Compensation Advisory. Seller or Buyer acknowledges they have been advised of their various options regarding compensation to be paid to real estate brokers and that any written agreement they have signed with a seller's or buyer's broker reflects a mutual understanding.

Seller/Buyer _____ Date _____

Seller/Buyer _____ Date _____

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RESIDENTIAL LISTING AGREEMENT
(Exclusive Authorization and Right to Sell)
 (C.A.R. Form RLA, Revised 12/23)

Date Prepared: _____

1. EXCLUSIVE RIGHT TO SELL: _____ (“Seller”) hereby employs and grants _____ (“Broker”) beginning (date) _____ and ending at 11:59 P.M. on (date) _____ (“Listing Period”)* the exclusive and irrevocable right to sell or exchange the real property described as _____

_____, situated in _____ (City), _____ (County), California, _____ (Zip Code), Assessor’s Parcel No. _____ (“Property”).

- This Property is a manufactured (mobile) home. See Manufactured Home Listing Addendum (C.A.R. form MHLA) for additional terms.
- This Property is being sold as part of a probate, conservatorship, guardianship, or receivership. See for Probate Listing Addendum and Advisory (C.A.R. Form PLA) additional terms.

*The maximum listing period allowed by law for residential property improved with one to four units is 24 months from the date this agreement is made. This restriction does not apply if Seller is a corporation, LLC or partnership. It is unlawful to record or file this listing agreement, or a memorandum or notice thereof, with the county recorder.

2. LISTING PRICE AND TERMS:

- A. The listing price shall be: _____ Dollars (\$ _____).
- B. Listing Terms: _____

3. COMPENSATION TO BROKER:

Notice: The amount or rate of real estate commissions is not fixed by law. They are set by each Broker individually and may be negotiable between Seller and Broker (real estate commissions include all compensation and fees to Broker).

A. Seller agrees to pay to Broker as compensation for services irrespective of agency relationship(s), either _____ percent of the listing price (or if a purchase agreement is entered into, of the purchase price), or \$ _____, AND _____, as follows:

(1) If during the Listing Period, or any extension, Broker, cooperating broker, Seller or any other person procures a ready, willing, and able buyer(s) whose offer to purchase the Property on any price and terms is accepted by Seller, provided the Buyer completes the transaction or is prevented from doing so by Seller. (Broker is entitled to compensation whether any escrow resulting from such offer closes during or after the expiration of the Listing Period, or any extension.)

OR (2) If within _____ calendar days (a) after the end of the Listing Period or any extension; or (b) after any cancellation of this Agreement, unless otherwise agreed, Seller enters into a contract to sell, convey, lease or otherwise transfer the Property to anyone (“Prospective Buyer”) or that person’s related entity: (i) who physically entered and was shown the Property during the Listing Period or any extension by Broker or a cooperating broker; or (ii) for whom Broker or any cooperating broker submitted to Seller a signed, written offer to acquire, lease, exchange or obtain an option on the Property. Seller, however, shall have no obligation to Broker under **paragraph 3A(2)** unless, not later than the end of the Listing Period or any extension or cancellation, Broker has given Seller a written notice of the names of such Prospective Buyers.

OR (3) If, without Broker’s prior written consent, the Property is withdrawn from sale, conveyed, leased, rented, otherwise transferred, or made unmarketable by a voluntary act of Seller during the Listing Period, or any extension.

B. If completion of the sale is prevented by a party to the transaction other than Seller, then compensation which otherwise would have been earned under **paragraph 3A** shall be payable only if and when Seller collects damages by suit, arbitration, settlement or otherwise, and then in an amount equal to the lesser of one-half of the damages recovered or the above compensation, after first deducting title and escrow expenses and the expenses of collection, if any.

C. In addition, Seller agrees to pay Broker: _____.

D. Seller has been advised of Broker’s policy regarding cooperation with, and the amount of compensation offered to, other brokers.

(1) Broker is authorized to cooperate with and compensate brokers participating through the multiple listing service(s) (“MLS”) by offering to MLS brokers out of Broker’s compensation specified in **paragraph 3A**, either _____ percent of the purchase price, or \$ _____.

(2) Broker is authorized to cooperate with and compensate brokers operating outside the MLS as per Broker’s policy.

E. Seller hereby irrevocably assigns to Broker the above compensation from Seller’s funds and proceeds in escrow. Broker may submit this Agreement, as instructions to compensate Broker pursuant to **paragraph 3A**, to any escrow regarding the Property involving Seller and a buyer, Prospective Buyer or other transferee.

F. (1) Seller represents that Seller has not previously entered into a listing agreement with another broker regarding the Property, unless specified as follows: _____.

(2) Seller warrants that Seller has no obligation to pay compensation to any other broker regarding the Property unless the Property is transferred to any of the following individuals or entities: _____.

(3) If the Property is sold to anyone listed above during the time Seller is obligated to compensate another broker: (i) Broker is not entitled to compensation under this Agreement; and (ii) Broker is not obligated to represent Seller in such transaction.



4. A. **ITEMS EXCLUDED AND INCLUDED:** Unless otherwise specified in a real estate purchase agreement, all fixtures and fittings that are attached to the Property are included, and personal property items are excluded, from the purchase price.

ADDITIONAL ITEMS EXCLUDED: _____
ADDITIONAL ITEMS INCLUDED: _____

Seller intends that the above items be excluded or included in offering the Property for sale, but understands that: (i) the purchase agreement supersedes any intention expressed above and will ultimately determine which items are excluded and included in the sale; and (ii) Broker is not responsible for and does not guarantee that the above exclusions and/or inclusions will be in the purchase agreement.

B. (1) **LEASED OR NOT OWNED ITEMS:** The following items are leased or not owned by Seller:

- Solar power system Alarm system Propane tank Water Softener
- Other _____

(2) **LIENED ITEMS:** The following items have been financed and a lien has been placed on the Property to secure payment:

- Solar power system Windows or doors Heating/Ventilation/Air conditioning system
- Other _____

Seller will provide to Buyer, as part of the sales agreement, copies of lease documents, or other documents obligating Seller to pay for any such leased or liened item.

C. **SMART HOME FEATURES:** The following smart home features/devices are:

- (1) **INCLUDED IN THE SALE (information regarding apps, logins, and instructions may be required in the sale):**

- (2) **EXCLUDED FROM THE SALE:** _____

5. **MULTIPLE LISTING SERVICE:**

A. **WHAT IS AN MLS?** The MLS is a database of properties for sale that is available and disseminated to and accessible by all other real estate agents who are participants or subscribers to the MLS. As set forth in **paragraph 7**, participants and subscribers conducting public marketing of a property listing must submit the property information to the MLS. Property information submitted to the MLS describes the price, terms and conditions under which the Seller's property is offered for sale (including but not limited to the listing broker's offer of compensation to other brokers). It is likely that a significant number of real estate practitioners in any given area are participants or subscribers to the MLS. The MLS may also be part of a reciprocal agreement to which other multiple listing services belong. Real estate agents belonging to other multiple listing services that have reciprocal agreements with the MLS also have access to the information submitted to the MLS. The MLS may further transmit listing information to Internet sites that post property listings online.

B. **WHAT INFORMATION IS PROVIDED TO THE MLS:** All terms of the transaction, including sales price and financing, if applicable, (i) will be provided to the MLS in which the Property is listed for publication, dissemination and use by persons and entities on terms approved by the MLS, and (ii) may be provided to the MLS even if the Property was not listed with the MLS. Seller consents to Broker providing a copy of this listing agreement to the MLS if required by the MLS.

C. **WHAT IS BROKER'S MLS?** Broker is a participant/subscriber to Bay East Paragon Multiple Listing Service (MLS) and possibly others. That MLS is (or if checked is not) the primary MLS for the geographic area of the Property. When required by **paragraph 7** or by the MLS, Property will be listed with the MLS(s) specified above.

6. **BENEFITS OF USING THE MLS; IMPACT OF OPTING OUT OF THE MLS;**

A. **EXPOSURE TO BUYERS THROUGH MLS:** Listing property with an MLS exposes a seller's property to all real estate agents and brokers (and their potential buyer clients) who are participants or subscribers to the MLS or a reciprocating MLS. The MLS may further transmit the MLS database to Internet sites that post property listings online.

B. **IMPACT OF OPTING OUT OF MLS:** If Seller elects to exclude the Property from the MLS, Seller understands and acknowledges that: (i) Seller is authorizing limited exposure of the Property and NO marketing or advertising of the Property to the public will occur; (ii) real estate agents and brokers from other real estate offices, and their buyer clients, who have access to that MLS may not be aware that Seller's Property is offered for sale; (iii) Information about Seller's Property will not be transmitted from the MLS to various real estate Internet sites that are used by the public to search for property listings and; (iv) real estate agents, brokers and members of the public may be unaware of the terms and conditions under which Seller is marketing the Property.

C. **REDUCTION IN EXPOSURE:** Any reduction in exposure of the Property may lower the number of offers and negatively impact the sales price.

D. **NOT LISTING PROPERTY IN A LOCAL MLS:** If the Property is listed in an MLS which does not cover the geographic area where the Property is located then real estate agents and brokers working that territory, and Buyers they represent looking for property in the neighborhood, may not be aware the Property is for sale.

Seller's Initials _____ / _____ Broker's/Agent's Initials _____ / _____

7. **PUBLIC MARKETING OF PROPERTY:**

A. **CLEAR COOPERATION POLICY:** MLS rules require Do NOT require – see **paragraph 7F**) that residential real property with one to four units and vacant lot listings be submitted to the MLS within 1 business day of any public marketing.

B. **PUBLIC MARKETING WITHIN CLEAR COOPERATION:** (i) **Public marketing** includes, but is not limited to, flyers displayed in windows, yard signs, digital marketing on public facing websites, brokerage website displays, digital communications marketing and email blasts, multi-brokerage listing sharing networks, marketing to closed or private listing clubs or groups, and applications available to the general public. (ii) Public marketing does not include an office exclusive listing where there is direct promotion of the listing between the brokers and licensees affiliated with the listing brokerage, and one-to-one promotion between these licensees and their clients.



Property Address: _____

- C. **"COMING SOON" STATUS IMPACT ON MARKETING; Days on Market (DOM):** Seller is advised to discuss with Broker the meaning of "Coming Soon" as that term applies to the MLS in which the Property will be listed, and how any Coming Soon status will impact when and how a listing will be viewable to the public via the MLS. Seller does (does not) authorize Broker to utilize Coming Soon status, if any. Seller is further advised to discuss with Broker how any DOM calculations or similarly utilized tracking field works in the MLS in which the Property will be listed.
- D. **Seller Instructs Broker:** (MLS may require C.A.R. Form SELM or local equivalent form)
- (1) Seller instructs Broker to market the Property to the public, and to start marketing on the beginning date of this Agreement or _____ (date).
- OR (2) Seller instructs Broker NOT to market the Property to the public. Seller understands that no public marketing will occur and the scope of marketing that will occur will consist only of direct one-on-one promotion between the brokers and licensees affiliated with the listing brokerage and their respective clients.
- E. **Whether paragraph 7D(1) or 7D(2) is selected,** Seller understands and agrees that should any public marketing of the Property occur, the Property listing will be submitted to the MLS within 1 business day.
- F. **CLEAR COOPERATION POLICY DOES NOT APPLY: Paragraphs 7A** (other than the language in the parenthetical), **7B, 7D and 7E** do not apply to this listing. Broker shall disclose to Seller and obtain Seller's consent for any instruction to not market the Property on the MLS or to the public.
8. **MLS DATA ON THE INTERNET:** MLS rules allow MLS data to be made available by the MLS to additional Internet sites unless Broker gives the MLS instructions to the contrary. Specific information that can be excluded from the Internet as permitted by (or in accordance with) the MLS is as follows:
- A. **PROPERTY OR PROPERTY ADDRESS:** Seller can instruct Broker to have the MLS not display the Property or the Property address on the Internet (C.A.R. Form SELI). Seller understands that either of these opt-outs would mean consumers searching for listings on the Internet may not see the Property or Property's address in response to their search.
- B. **FEATURE OPT-OUTS:** Seller can instruct Broker to advise the MLS that Seller does not want visitors to MLS Participant or Subscriber Websites or Electronic Displays that display the Property listing to have the features below (C.A.R. Form SELI). Seller understands (i) that these opt-outs apply only to Websites or Electronic Displays of MLS Participants and Subscribers who are real estate broker and agent members of the MLS; (ii) that other Internet sites may or may not have the features set forth herein; and (iii) that neither Broker nor the MLS may have the ability to control or block such features on other Internet sites.
- (1) **COMMENTS AND REVIEWS:** The ability to write comments or reviews about the Property on those sites; or the ability to link to another site containing such comments or reviews if the link is in immediate conjunction with the Property display.
- (2) **AUTOMATED ESTIMATE OF VALUE:** The ability to create an automated estimate of value or to link to another site containing such an estimate of value if the link is in immediate conjunction with the Property display.
- C. **SELLER ELECTION TO OPT-OUT:** Seller elects to opt out of certain Internet features as provided by C.A.R. Form SELI or the local equivalent form.
9. **SELLER REPRESENTATIONS:** Seller represents that, unless otherwise specified in writing, Seller is unaware of: (i) any Notice of Default recorded against the Property; (ii) any delinquent amounts due under any loan secured by, or other obligation affecting, the Property; (iii) any bankruptcy, insolvency or similar proceeding affecting the Property; (iv) any litigation, arbitration, administrative action, government investigation or other pending or threatened action that affects or may affect the Property or Seller's ability to transfer it; and (v) any current, pending or proposed special assessments affecting the Property. Seller shall promptly notify Broker in writing if Seller becomes aware of any of these items during the Listing Period or any extension thereof.
10. **BROKER'S AND SELLER'S DUTIES:**
- A. **Broker Responsibility, Authority and Limitations:** Broker agrees to exercise reasonable effort and due diligence to achieve the purposes of this Agreement. Unless Seller gives Broker written instructions to the contrary, Broker is authorized, but not required, to (i) order reports and disclosures including those specified in 10E as necessary, (ii) advertise and market the Property by any method and in any medium selected by Broker, including MLS and the Internet, and, to the extent permitted by these media, control the dissemination of the information submitted to any medium; and (iii) disclose to any real estate licensee making an inquiry the receipt of any offers on the Property and the offering price of such offers.
- B. **Presentation of Offers:**
- (1) There are different strategies for obtaining the best offer for Seller. Seller is advised that certain buyers may prefer not to be in a competitive situation and either may not make an offer if there is an instruction that all offers will be presented at a later specified time or may try to make a "preemptive" offer that will expire in the hopes Seller will accept before the presentation date. Seller is advised to discuss and consider the best strategy for Seller.
- (2) (A) **Seller instructs Broker to Present Offers:** Broker agrees to present all offers received for Seller's Property, and present them to Seller as soon as possible, unless Seller gives Broker written instructions to the contrary.
- OR (B) **Seller instructs Broker not to Present Offers until a Later Time:** Seller has elected to have Broker hold all offers and present them to Seller on _____ (date) or _____ Days after the property is listed as active on the MLS. Broker and Seller may amend this time by agreeing in writing. Broker will inform Seller that an offer has come in, but will not submit offer to Seller, unless specifically instructed otherwise, in writing. Local MLS rules may impact this practice and whether it will provide any benefit to Seller.
- C. **Buyer Supplemental Offer Letters (Buyer Letters):**
- (1) **Paragraph 8** of the Fair Housing and Discrimination Advisory (C.A.R. Form FHDA) attached to this Agreement informs Seller of the practice of many buyers and their agents of including a Buyer Letter with an offer to try to influence a seller to accept the buyer's offer. Buyer Letters may include photos and video. Whether overt or unintentional, Buyer Letters may contain information about a buyer's or seller's protected class or characteristics. Deciding whether to accept an offer based upon protected classes or characteristics is unlawful. Broker will not review the content of Buyer Letters.
- (2) (A) **Seller instructs Broker not to present Buyer Letters,** whether submitted with an offer or separately at a different time. Seller authorizes Broker to specify in the MLS that Buyer Letters will not be presented to Seller.
- OR (B) **Seller instructs Broker to present Buyer Letters.** Broker advises seller that: (i) Buyer Letters may contain information about protected classes or characteristics and such information should not be used in Seller's decision of whether to accept, reject, or counter a Buyer's offer; and (ii) if Seller relies on Buyer Letters, Seller is acting against Broker's advice and should seek the advice of counsel before doing so.
- D. Seller agrees to consider offers presented by Broker, and to act in good faith to accomplish the sale of the Property by, among other things, making the Property available for showing at reasonable times and, subject to **paragraph 3F**, referring to Broker all inquiries of any party interested in the Property. Seller is responsible for determining at what price to list and sell the Property.



Property Address: _____

E. **Investigations and Reports:** Seller agrees, within **5 (or _____) Days** of the beginning date of this Agreement, to order and, when required by the service provider, pay for a Natural Hazard Disclosure report and the following reports:

- Structural Pest Control, General Property Inspection, Homeowners Association Documents, Preliminary (Title) Report,
 Roof Inspection, Pool Inspection, Septic/Sewer Inspection, Other _____.

If Property is located in a Common Interest Development or Homeowners Association, Seller is advised that there may be benefits to obtaining any required documents prior to entering into escrow with any buyer. Such benefits may include, but not be limited to, potentially being able to lower costs in obtaining the documents and avoiding any potential delays or complications due to late or slow delivery of such documents.

F. Seller further agrees to indemnify, defend and hold Broker harmless from all claims, disputes, litigation, judgments, attorney fees and costs arising from any incorrect or incomplete information supplied by Seller, or from any material facts that Seller knows but fails to disclose including dangerous or hidden conditions on the Property.

11. **DEPOSIT:** Broker is authorized to accept and hold on Seller's behalf any deposits to be applied toward the purchase price.

12. **AGENCY RELATIONSHIPS:**

A. **DISCLOSURE:** The Seller acknowledges receipt of a "Disclosure Regarding Real Estate Agency Relationships" (C.A.R. Form AD).

B. **SELLER REPRESENTATION:** Broker shall represent Seller in any resulting transaction, except as specified in **paragraph 3F**.

C. **POSSIBLE DUAL AGENCY WITH BUYER:** Depending upon the circumstances, it may be necessary or appropriate for Broker to act as an agent for both Seller and buyer, exchange party, or one or more additional parties ("Buyer"). Broker shall, as soon as practicable, disclose to Seller any election to act as a dual agent representing both Seller and Buyer. If a Buyer is procured directly by Broker or an associate-licensee in Broker's firm, Seller hereby consents to Broker acting as a dual agent for Seller and Buyer. In the event of an exchange, Seller hereby consents to Broker collecting compensation from additional parties for services rendered, provided there is disclosure to all parties of such agency and compensation. Seller understands and agrees that: a dual agent may not, without the express permission of the respective party, disclose to the other party confidential information, including, but not limited to, facts relating to either the Buyer's or Seller's financial position, motivations, bargaining position, or other personal information that may impact price, including the Seller's willingness to accept a price less than the listing price or the Buyer's willingness to pay a price greater than the price offered; and except as set forth above, a dual agent is obligated to disclose known facts materially affecting the value or desirability of the Property to both parties.

D. **CONFIRMATION:** Broker shall confirm the agency relationship described above, or as modified, in writing, prior to or concurrent with Seller's execution of a purchase agreement.

E. **POTENTIALLY COMPETING SELLERS AND BUYERS:** Seller understands that Broker may have or obtain listings on other properties, and that potential buyers may consider, make offers on, or purchase through Broker, property the same as or similar to Seller's Property. Seller consents to Broker's representation of sellers and buyers of other properties before, during and after the end of this Agreement. Seller acknowledges receipt of a "Possible Representation of More than One Buyer or Seller - Disclosure and Consent" (C.A.R. Form PRBS).

F. **TERMINATION OF AGENCY RELATIONSHIP:** Seller acknowledges and agrees that the representation duties of, and agency relationship with, Broker terminate at the expiration of this Agreement or, if it occurs first, the completion of any transaction specified in this Agreement.

13. **SECURITY, INSURANCE, SHOWINGS, AUDIO AND VIDEO:** Broker is not responsible for loss of or damage to personal or real property, or person, whether attributable to use of a key safe/lockbox, a showing of the Property, or otherwise. Third parties, including, but not limited to, appraisers, inspectors, brokers and prospective buyers, may have access to, and take videos and photographs of, the interior of the Property. Seller agrees: (i) to take reasonable precautions to safeguard and protect valuables that might be accessible during showings of the Property; (ii) to obtain insurance to protect against these risks. Broker does not maintain insurance to protect Seller. Persons visiting the Property may not be aware that they could be recorded by audio or visual devices installed by Seller (such as "nanny cams" and hidden security cameras). Seller is advised to post notice disclosing the existence of security devices.

14. **PHOTOGRAPHS AND INTERNET ADVERTISING:**

A. In order to effectively market the Property for sale it is often necessary to provide photographs, virtual tours and other media to buyers. Seller agrees (or if checked, does not agree) that Broker or others may photograph or otherwise electronically capture images of the exterior and interior of the Property ("Images") for static and/or virtual tours of the Property by buyers and others for use on Broker's website, the MLS, and other marketing materials and sites. Seller acknowledges that if Broker engages third parties to capture and/or reproduce and display Images, the agreement between Broker and those third parties may provide such third parties with certain rights to those Images. The rights to the Images may impact Broker's control or lack of control of future use of the Images. If Seller is concerned, Seller should request that Broker provide any third parties' agreement impacting the Images. Seller also acknowledges that once Images are placed on the Internet neither Broker nor Seller has control over who can view such Images and what use viewers may make of the Images, or how long such Images may remain available on the Internet. Seller further assigns any rights in all Images to the Broker/Agent and agrees that such Images are the property of Broker/Agent and that Broker/Agent may use such Images for advertising, including post sale and for Broker/Agent's business in the future.

B. Seller acknowledges that prospective buyers and/or other persons coming onto the property may take photographs, videos or other images of the property. Seller understands that Broker does not have the ability to control or block the taking and use of Images by any such persons. (If checked) Seller instructs Broker to publish in the MLS that taking of Images is limited to those persons preparing Appraisal or Inspection reports. Seller acknowledges that unauthorized persons may take images who do not have access to or have not read any limiting instruction in the MLS or who take images regardless of any limiting instruction in the MLS. Once Images are taken and/or put into electronic display on the Internet or otherwise, neither Broker nor Seller has control over who views such Images nor what use viewers may make of the Images.



Property Address: _____

15. **KEYSAFE/LOCKBOX:** A key safe/lockbox is designed to hold a key to the Property to permit access to the Property by Broker, cooperating brokers, MLS participants, their authorized licensees and representatives, authorized inspectors, and accompanied prospective buyers. Seller further agrees that Broker, at Broker's discretion, and without further approval from Seller, shall have the right to grant access to and convey Seller's consent to access the Property to inspectors, appraisers, workers, repair persons, and other persons requiring entry to the Property in order to facilitate the sale of the Property. Broker, cooperating brokers, MLS and Associations/Boards of REALTORS® are not insurers against injury, theft, loss, vandalism or damage attributed to the use of a key safe/lockbox.

A. Seller does (or if checked does not) authorize Broker to install a key safe/lockbox.

B. **TENANT-OCCUPIED PROPERTY:** If Seller does not occupy the Property, Seller shall be responsible for obtaining occupant(s)' written permission for use of a key safe/lockbox (C.A.R. Form KLA).

16. **SIGN:** Seller does (or if checked does not) authorize Broker to install a FOR SALE/SOLD sign on the Property.

17. **EQUAL HOUSING OPPORTUNITY:** The Property is offered in compliance with federal, state and local anti-discrimination laws.

18. **ATTORNEY FEES:** In any action, proceeding or arbitration between Seller and Broker arising out of this Agreement, Seller and Broker are each responsible for paying their own attorney's fees and costs except as provided in **paragraph 22A**.

19. **ADDITIONAL TERMS:** REO Advisory Listing (C.A.R. Form REOL) Short Sale Information and Advisory (C.A.R. Form SSIA)

Trust Advisory (C.A.R. Form TA)

Seller intends to include a contingency to purchase a replacement property as part of any resulting transaction

20. **MANAGEMENT APPROVAL:** If an associate-licensee in Broker's office (salesperson or broker-associate) enters into this Agreement on Broker's behalf, and Broker or Manager does not approve of its terms, Broker or Manager has the right to cancel this Agreement, in writing, within **5 Days** After its execution.

21. **SUCCESSORS AND ASSIGNS:** This Agreement shall be binding upon Seller and Seller's successors and assigns.

22. **DISPUTE RESOLUTION:**

A. **MEDIATION:** (1) Seller and Broker agree to mediate any dispute or claim arising between them under this Agreement, before resorting to arbitration or court action. (2) Mediation fees, if any, shall be divided equally among the parties involved. (3) If, for any dispute or claim to which this paragraph applies, any party (the non-mediating party) (i) commences an action without first attempting to resolve the matter through mediation, or (ii) before commencement of an action, refuses to mediate after a request has been made, then if the non-mediating party is the losing party in any such action, the prevailing party in such action shall be entitled to recover attorney fees from the non-mediating party, notwithstanding the terms in **paragraph 18**. (4) **Exclusions from this mediation agreement are specified in paragraph 22B.**

B. **ADDITIONAL MEDIATION TERMS:** The following matters shall be excluded from mediation: (i) a judicial or non-judicial foreclosure or other action or proceeding to enforce a deed of trust, mortgage or installment land sale contract as defined in Civil Code § 2985; (ii) an unlawful detainer action; (iii) the filing or enforcement of a mechanic's lien; and (iv) any matter that is within the jurisdiction of a probate, small claims or bankruptcy court. The filing of a court action to enable the recording of a notice of pending action, for order of attachment, receivership, injunction, or other provisional remedies, shall not constitute a waiver or violation of the mediation provisions.

C. **ARBITRATION ADVISORY:** If Seller and Broker desire to resolve disputes arising between them through arbitration rather than court, they can document their agreement by attaching and signing an Arbitration Agreement (C.A.R. Form ARB).

23. **ENTIRE AGREEMENT:** All prior discussions, negotiations and agreements between the parties concerning the subject matter of this Agreement are superseded by this Agreement, which constitutes the entire contract and a complete and exclusive expression of their agreement, and may not be contradicted by evidence of any prior agreement or contemporaneous oral agreement. If any provision of this Agreement is held to be ineffective or invalid, the remaining provisions will nevertheless be given full force and effect. This Agreement and any supplement, addendum or modification, including any photocopy or facsimile, may be executed in counterparts.

24. **OWNERSHIP, TITLE AND AUTHORITY:** Seller warrants that: (i) Seller is the owner of the Property; (ii) no other persons or entities have title to the Property; and (iii) Seller has the authority to both execute this Agreement and sell the Property. Exceptions to ownership, title and authority are as follows: _____

25. **LEGALLY AUTHORIZED SIGNER:** Wherever the signature or initials of the Legally Authorized Signer, identified in the signature block below, appear on this Agreement or any related documents, it shall be deemed to be in a representative capacity for the entity described and not in an individual capacity, unless otherwise indicated. The Legally Authorized Signer (i) represents that the entity for which that person is acting already exists and is in good standing to do business in California and (ii) shall deliver to Broker, within **3 Days** after execution of this Agreement, evidence of authority to act in that capacity (such as but not limited to: applicable portion of the trust or Certification Of Trust (Probate Code § 18100.5), letters testamentary, court order, power of attorney, corporate resolution, or formation documents of the business entity).



Property Address: _____

By signing below, Seller acknowledges that Seller has read, understands, received a copy of and agrees to the terms of this Agreement.

ENTITY SELLERS: (Note: If this paragraph is completed, a Representative Capacity Signature Disclosure (C.A.R. Form RCSD) is not required for the Legally Authorized Signers designated below.)

- (1) One or more Sellers is a trust, corporation, LLC, probate estate, partnership, other entity or holds a power of attorney.
- (2) This Agreement is being Signed by a Legally Authorized Signer in a representative capacity and not in an individual capacity. See **paragraph 25** for additional terms.
- (3) The name(s) of the Legally Authorized Signer(s) is: _____.
- (4) If a trust, identify Seller as trustee(s) of the trust or by simplified trust name (ex. John Doe, co-trustee, Jane Doe, co-trustee or Doe Revocable Family Trust).
- (5) If the entity is a trust or under probate, the following is the full name of the trust or probate case, including case #: _____.

SELLER SIGNATURE(S):

(Signature) By, _____ Date: _____

Printed name of SELLER: _____

Printed Name of Legally Authorized Signer: _____ Title, if applicable, _____

Address _____ City _____ State _____ Zip _____

Email _____ Phone # _____

(Signature) By, _____ Date: _____

Printed name of SELLER: _____

Printed Name of Legally Authorized Signer: _____ Title, if applicable, _____

Address _____ City _____ State _____ Zip _____

Email _____ Phone # _____

Additional Signature Addendum attached (C.A.R. Form ASA)

BROKER SIGNATURE(S):

Real Estate Broker (Firm) _____ DRE Lic# _____

Address _____ City _____ State _____ Zip _____

By _____ Tel. _____ E-mail _____ DRE Lic# _____ Date _____

By _____ Tel. _____ E-mail _____ DRE Lic# _____ Date _____

Two Brokers with different companies are co-listing the Property. Co-listing Broker information is on the attached Additional Broker Acknowledgement (C.A.R. Form ABA).

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RESIDENTIAL LISTING AGREEMENT - EXCLUSIVE (RLA PAGE 6 OF 6)

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Jesse Robles



SELLER'S ADVISORY
(C.A.R. Form SA, Revised 6/23)

1. **INTRODUCTION:** Selling property in California is a process that involves many steps. From start to finish, it could take anywhere from a few weeks to many months, depending upon the condition of your Property, local market conditions and other factors. You have already taken an important first step by listing your Property for sale with a licensed real estate broker. Your broker will help guide you through the process and may refer you to other professionals, as needed. This advisory addresses many things you may need to think about and do as you market your Property. Some of these things are requirements imposed upon you, either by law or by the listing or sale contract. Others are simply practical matters that may arise during the process. Please read this document carefully and, if you have any questions, ask your broker or appropriate legal or tax advisor for help.
2. **DISCLOSURES:**
 - A. **General Disclosure Duties:** You must affirmatively disclose to the buyer, in writing, all known facts that materially affect the value or desirability of your Property. You must disclose these facts whether or not asked about such matters by the buyer, any broker, or anyone else. This duty to disclose applies even if the buyer agrees to purchase your Property in its present condition without requiring you to make any repairs. If you do not know what or how to disclose, you should consult a real estate attorney in California of your choosing. Broker cannot advise you on the legal sufficiency of any disclosures you make. If the Property you are selling is a residence with one to four units except for certain subdivisions, your broker also has a duty to conduct a reasonably competent and diligent visual inspection of the accessible areas and to disclose to a buyer all adverse material facts that the inspection reveals. If your broker discovers something that could indicate a problem, your broker must advise the buyer.
 - B. **Statutory Duties (For one-to-four Residential Units):**
 - (1) You must timely prepare and deliver to the buyer, among other things, a Real Estate Transfer Disclosure Statement ("TDS"), and a Natural Hazard Disclosure Statement ("NHD"). You have a legal obligation to fill out the TDS form, in its entirety, honestly and completely. (Many local entities or organizations have their own supplement to the TDS that you may also be asked to complete.) The NHD is a statement indicating whether your Property is in certain designated flood, fire or earthquake/seismic hazard zones. Third-party professional companies can help you with this task. If your property is in a high or very high fire zone, and you have to complete the TDS, you will also be responsible for disclosing compliance with defensible space laws and, depending on the Property's age, may also have to disclose if the building itself has been hardened to protect it from catching fire.
 - (2) Depending upon the age and type of construction of your Property, you may also be required to provide and, in certain cases you can receive limited legal protection by providing, the buyer with booklets entitled "The Homeowner's Guide to Earthquake Safety," "The Commercial Property Owner's Guide to Earthquake Safety," "Protect Your Family From Lead in Your Home" and "Environmental Hazards: A Guide For Homeowners and Buyers." Some of these booklets may be packaged together for your convenience. The earthquake guides ask you to answer specific questions about your Property's structure and preparedness for an earthquake. If you are required to supply the booklet about lead, you will also be required to disclose to the buyer any known lead-based paint and lead-based paint hazards on a separate form. The environmental hazards guide informs the buyer of common environmental hazards that may be found in properties.
 - (3) If you know that your property is: (i) located within one mile of a former military ordnance location; or (ii) in or affected by a zone or district allowing manufacturing, commercial or airport use, you must disclose this to the buyer. You are also required to make a good faith effort to obtain and deliver to the buyer a disclosure notice from the appropriate local agency(ies) about any special tax levied on your Property pursuant to the Mello-Roos Community Facilities Act, the Improvement Bond Act of 1915, and a notice concerning the contractual assessment provided by § 5898.24 of the Streets And Highways Code (collectively, "Special Tax Disclosures").
 - (4) If the TDS, NHD, or lead, fire hardening, defensible space, military ordnance, commercial zone or Special Tax Disclosures are provided to a buyer after you accept that buyer's offer, the buyer will have 3 days after delivery (or 5 days if mailed) to terminate the offer, which is why it is extremely important to complete these disclosures as soon as possible. There are certain exemptions from these statutory requirements; however, if you have actual knowledge of any of these items, you may still be required to make a disclosure as the items can be considered material facts.
 - C. **Death and Other Disclosures:** Many buyers consider death on real property to be a material fact in the purchase of property. In some situations, it is advisable to disclose that a death occurred or the manner of death; however, California Civil Code § 1710.2 provides that you have no disclosure duty "where the death has occurred more than three years prior to the date the transferee offers to purchase, lease, or rent the real property, or [regardless of the date of occurrence] that an occupant of that property was afflicted with, or died from, Human T-Lymphotropic Virus Type III/Lymphadenopathy-Associated Virus." This law does not "immunize an owner or his or her agent from making an intentional misrepresentation in response to a direct inquiry from a transferee or a prospective transferee of real property, concerning deaths on the real property."
 - D. **Condominiums and Other Common Interest Subdivisions:** If the Property is a condominium, townhouse, or other property in a common interest subdivision, you must provide to the buyer copies of the governing documents, the most recent financial statements distributed, and other documents required by law or contract. If you do not have a current version of these documents, you can request them from the management of your homeowner's association. To avoid delays, you are encouraged to obtain these documents as soon as possible, even if you have not yet entered into a purchase agreement to sell your Property.
3. **CONTRACT TERMS AND LEGAL REQUIREMENTS:**
 - A. **Contract Terms and Conditions:** A buyer may request, as part of the contract for the sale of your Property, that you pay for repairs to the Property and other items. Your decision on whether or not to comply with a buyer's requests may affect your ability to sell your Property at a specified price.
 - B. **Withholding Taxes:** Under federal and California tax laws, a buyer is required to withhold a portion of the purchase price from your sale proceeds for tax purposes unless you sign an affidavit of non-foreign status and California residency, or some other exemption applies and is documented.

Seller's Initials _____ / _____



- C. **Prohibition Against Discrimination:** Discriminatory conduct in the sale of real property against individuals belonging to legally protected classes is a violation of the law.
- D. **Government Required Repairs, Replacements and Alterations:** Under State law, Property owners with limited exceptions, are required to: (1) Install operable smoke alarms and brace water heaters and provide a Buyer with a statement of compliance. Existing operable smoke alarms, that met compliance standards when installed, do not have to be removed even if not up to current legal requirements. Smoke alarms that are added or that replace older versions must comply with current law; and (2) install carbon monoxide detection devices. Some city and county governments may impose additional requirements, including, but not limited to, installing low-flow toilets and showerheads, gas shut-off valves, tempered glass, and barriers around swimming pools and spas. You should consult with the appropriate governmental agencies, inspectors, and other professionals to determine which requirements apply to your Property, the extent to which your Property complies with such requirements, and the costs, if any, of compliance.
- E. **EPA's LEAD-BASED PAINT RENOVATION, REPAIR AND PAINTING RULE PROGRAM (RRP):** The RRP requires that contractors and maintenance professionals working in pre-1978 housing, child care facilities, and schools with lead-based paint be certified; that their employees be trained; and that they follow protective work practice standards. The RRP applies to renovation, repair, or painting activities affecting more than six square feet of lead-based paint in a room or more than 20 square feet of lead-based paint on the exterior. Enforcement of the rule begins October 1, 2010. See the EPA website at www.epa.gov/lead for more information.
- F. **Legal, Tax and Other Implications:** Selling your Property may have legal, tax, insurance, title or other implications. You should consult an appropriate professional for advice on these matters.

4. MARKETING CONSIDERATIONS:

- A. **Pre-Sale Inspections and Considerations:** You should consider doing what you can to prepare your Property for sale, such as correcting any defects or other problems, making cosmetic improvements, and staging. Many people are not aware of defects in or problems with their own Property. One way to make yourself aware is to obtain professional inspections prior to sale. Pre-sale inspections may include a general property inspection; an inspection for wood destroying pest and organisms (Structural Pest Control Report) and an inspection of the septic or well systems, if any, among others. By doing this, you then have an opportunity to make repairs before your Property is sold, which may enhance its marketability. Keep in mind, however, that any problems revealed by such inspection reports or repairs that have been made, should be disclosed to the buyer (see "Disclosures" in **paragraph 2** above). This is true even if the buyer gets their own inspections covering the same area. Obtaining inspection reports may also assist you during contract negotiations with the buyer. For example, if a Structural Pest Control Report has both a primary and secondary recommendation for clearance, you may want to specify in the purchase agreement those recommendations, if any, for which you are going to pay.
- B. **Post-Sale Protections:** It is often helpful to provide the buyer with, among other things, a home protection/warranty plan for the Property. These plans will generally cover problems, not deemed to be pre-existing, that occur after your sale is completed. In the event something does go wrong after the sale, and it is covered by the plan, the buyer may be able to resolve the concern by contacting the home protection company.
- C. **Safety Precautions:** Advertising and marketing your Property for sale, including, but not limited to, holding open houses, placing a keysafe/lockbox, erecting FOR SALE signs, and disseminating photographs, video tapes, and virtual tours of the premises, may jeopardize your personal safety and that of your Property. You are strongly encouraged to maintain insurance, and to take any and all possible precautions and safeguards to protect yourself, other occupants, visitors, your Property, and your belongings, including cash, jewelry, drugs, firearms and other valuables located on the Property, against injury, theft, loss, vandalism, damage, and other harm.
- D. **Expenses:** You are advised that you, not the Broker, are responsible for the fees and costs, if any, to comply with your duties and obligations to the buyer of your Property.

5. OTHER ITEMS: _____

Seller has read and understands this Advisory. By signing below, Seller acknowledges receipt of a copy of this document.

Seller _____ Date _____
Print Name _____

Seller _____ Date _____
Print Name _____

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CALIFORNIA CONSUMER PRIVACY ACT ADVISORY, DISCLOSURE AND NOTICE

(C.A.R. Form CCPA, Revised 12/22)

The California Consumer Privacy Act (commencing with Civil Code § 1798.100) (“CCPA”), as amended by California voters in 2020, grants to California residents certain rights in their private, personal information (“PI”) that is collected by companies with whom they do business. Under the CCPA, PI is defined broadly to encompass non-public records information that could reasonably be linked directly or indirectly to you. PI could potentially include photographs of, or sales information about, your property.

During the process of buying and selling real estate your PI will be collected and likely shared with others, including real estate licensees, a Multiple Listing Service, real estate internet websites, service providers, lenders, and title and escrow companies, to name several possibilities. Businesses that are covered by the CCPA are required to grant you various rights in your PI, including the right to know what PI is collected, the right to know what PI is sold or shared and to whom, the right to request that the business correct or delete your PI, the right to “opt out” or stop the transfer of your PI to others, and the right to limit the use of certain PI which is considered “sensitive.” You may get one or more notices regarding your CCPA rights from businesses you interact with in a real estate transaction. However, not all businesses that receive or share your PI are obligated to comply with the CCPA. Moreover, businesses that are otherwise covered under the CCPA may have a legal obligation to maintain PI, notwithstanding your instruction to the contrary. For instance, regardless of whether they are covered by CCPA, under California law, brokers and Multiple Listing Services are required to maintain their records for 3 years. If you wish to exercise your rights under CCPA, where applicable, you should contact the respective business directly.

You can obtain more information about the CCPA and your rights under the law from the State of California Department of Justice (oag.ca.gov/privacy/ccpa). Additionally, the California Privacy Protection Agency is authorized to promulgate regulations which may further clarify requirements of the CCPA (cppa.ca.gov/regulations/).

I/we acknowledge receipt of a copy of this California Consumer Privacy Act Advisory, Disclosure and Notice.

Buyer/Seller/Landlord/Tenant _____ Date _____

Buyer/Seller/Landlord/Tenant _____ Date _____

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REPRESENTATIVE CAPACITY SIGNATURE DISCLOSURE (FOR SELLER REPRESENTATIVES)

(C.A.R. Form RCSD-S, Revised 6/23)

This form is not an assignment. It should not be used to add new parties after a contract has been formed. The purpose of this form is to identify who the principal is in the transaction and who has authority to sign documents on behalf of the principal.

The disclosure in this form supersedes any Legally Authorized Signer representation or Representative Capacity Signature Disclosure made in the Agreement specified below or on separate form.

This is a disclosure to the Purchase Agreement, OR Listing Agreement, Other _____ ("Agreement"), dated _____, for the property known as _____ ("Property"), between _____ ("Buyer", Listing Broker, Other) and _____ ("Seller").

Buyer and Seller are referred to as the "Parties." If a trust, in the blank line above identify Seller as the trustee(s) of the trust or by simplified trust name (ex. John Doe, co-trustee, Jane Doe, co-trustee or Doe Revocable Family Trust 3.). Full name of trust should be identified in 1A below. If power of attorney, insert principal's name as Seller.

1. A. **TRUST:** (1) The Property is held in trust pursuant to a trust document, titled (Full name of trust): _____ dated _____

(2) The person(s) signing below is/are Sole/Co/Successor Trustee(s) of the Trust.

B. **ENTITY:** Seller is a Corporation, Limited Liability Company, Partnership Other: _____ which has authorized the officer(s), managing member(s), partner(s) or person(s) signing below to act on its behalf. An authorizing resolution of the applicable body of the entity described above is is not attached.

C. **POWER OF ATTORNEY:** Seller ("Principal") has authorized the person(s) signing below ("Attorney-In-Fact", "Power of Attorney" or "POA") to act on his/her behalf pursuant to a General Power of Attorney (Specific Power of Attorney for the Property), dated _____. **This form is not a Power of Attorney. A Power of Attorney must have already been executed before this form is used.**

D. **ESTATE:** (1) Seller is an estate, conservatorship, or guardianship, identified by Superior Court Case name as _____, Case # _____. (2) The person(s) signing below is/are court approved representatives (whether designated as Sole or Co-Executor, Administrator, Conservator, Guardian) of the estate, conservatorship or guardianship identified above.

2. Seller's Representative represents that the trust, entity or power of attorney for which that Party is acting already exists.

Seller:

By _____ Date: _____
(Sign Name of Trustee, Officer, Managing Member, Partner, Attorney-in-Fact or Administrator/Executor)
(Print Representative Name) _____ Title: _____

By _____ Date: _____
(Sign Name of Trustee, Officer, Managing Member, Partner, Attorney-in-Fact or Administrator/Executor)
(Print Representative Name) _____ Title: _____

Acknowledgement of Receipt by Other Party:

Buyer/Broker/Other _____ Date: _____

Buyer/Broker/Other _____ Date: _____

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RCSD-S REVISED 6/23 (PAGE 1 OF 1)





TRUST ADVISORY
For Properties Being Sold by the Trustee of a Trust
 (C.A.R. Form TA, Revised 12/21)

Property Address: _____ (“Property”).

Property is being held in a revocable or irrevocable trust for the benefit of those persons or entities named as beneficiaries in the trust. For the purpose of the sale of Property, the trustee of the trust is treated as the Seller. Even if Seller is exempt from some obligations, Seller must still comply with many others. This Advisory is intended to inform Buyer and Seller of their rights and obligations independent of those established by the contract between them. **If Property is placed in a trust, any trustee must complete a TDS and other disclosures that would be required of other owners if: (i) any such trustee is a natural person AND (ii) the trust is a revocable trust, AND (iii) the trustee either is the former owner of Property or was an occupant in possession of Property within the preceding year. The disclosures are required of any trustee who meets the above requirements even if other trustees do not.**

1. SELLER MUST COMPLY WITH THE FOLLOWING:

- A. Known Material Fact Disclosures:** Seller is obligated to disclose known material facts affecting the value and desirability of the Property even if the specific Real Estate Transfer Disclosure Statement Form is not required to be completed.
- B. Hazard Zones:** Seller is not exempt from applicable statutory obligations to disclose earthquake fault zones, seismic hazard zones, state fire responsibility areas, very high fire hazard severity zones, special flood hazard areas and flood hazard zones pursuant to the Public Resources Code, Government Code and United States.
- C. Smoke Detectors:** The sale is not exempt from the State requirements that, for single family residences, operable smoke detectors be in place. It is negotiable between Buyer and Seller who is to pay for the cost of compliance.
- D. Water Heaters:** The sale is not exempt from the State requirement that water heaters be properly anchored, braced or strapped and that Seller provide a written statement of compliance to Buyer.
- E. Lead-based Paint:** The Seller is not exempt from the federal obligation to: (i) disclose known lead-based paint and lead-based paint hazards; (ii) provide Buyer copies of reports or studies covering lead-based paint and hazards on the Property; (iii) provide Buyer with the pamphlet “Protect Your Family From Lead In Your Home;” and (iv) give Buyer a 10-day opportunity to inspect for lead-based paint and hazards, if the Property contains residential dwelling units and was constructed prior to 1978.
- F. Carbon Monoxide Devices:** The sale is not exempt from the State requirement that on or before July 1, 2011, for all existing single family dwelling units, and on or before January 1, 2013, for all other existing dwelling units, the owner must install a carbon monoxide device approved and listed by the State Fire Marshall in the dwelling unit if the dwelling unit has a fossil fuel burning heater or appliance, fireplace, or an attached garage.
- G. Water Conserving Plumbing Fixtures:** The Sale is not exempt from the State requirement that (i) single family residences built before January 1, 1994 be equipped with water conserving plumbing fixtures by January 1, 2017 and multi-family and commercial properties be equipped with water conserving plumbing fixtures by January 1, 2019; (ii) Sellers disclose to Buyers the requirements of the law; and (iii) sellers disclose to Buyers whether the Property contains any non-compliant plumbing fixtures. See C.A.R. Form WCMD for further information.
- H. Tax Withholding:** The sale is not exempt from providing information pertaining to the withholding obligation under either the federal “FIRPTA” or the California withholding requirements upon the sale of real property. **Federal:** For federal purposes, a non-resident alien includes a fiduciary. A trustee is treated as a non-resident even if all beneficiaries are citizens or residents of the United States. State: The trust may be exempt from withholding (but not the completion of the real estate withholding certificate) if: (i) the trust was revocable prior to the decedent's death; (ii) the Property was last used as the decedent's principal residence; and (iii) the trustee is electing to treat the trust as part of the decedent's estate under IRC § 645 (see Instructions for FTB Form 593-C).
- I. Megan's Law Database Disclosure:** The sale is not exempt from the requirement that residential sales contracts contain the following notice regarding the availability of information about registered sex offenders: “Notice: Pursuant to Section 290.46 of the Penal Code, information about specified registered sex offenders is made available to the public via an Internet Web site maintained by the Department of Justice at www.meganslaw.ca.gov. Depending on an offender's criminal history, this information will include either the address at which the offender resides or the community of residence and ZIP Code in which he or she resides.” (Neither Seller nor Brokers are required to check this website. If Buyer wants further information, Broker recommends that Buyer obtain information from this website during Buyer's inspection contingency period. Brokers do not have expertise in this area.)

(With Listing) Broker's Initials _____ / _____

(With RPA) Buyer's Initials _____ / _____

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Seller's Initials _____

TA Revised 12/21 (PAGE 1 OF 2)



2. SELLER MAY BE EXEMPT FROM THE FOLLOWING:

A. (i) Disclosure Statements: Seller, unless specified in 2A(ii), does not have to complete, sign and provide Buyer with a Real Estate Transfer Disclosure Statement or Natural Hazard Disclosure Statement (C.A.R. Forms TDS and NHD). **Seller remains obligated to make the disclosures and comply with the items specified in Paragraph 1.**

(ii) If Property has been placed in a trust, the trustee(s) of the trust is considered the Seller for the purpose of complying with disclosure laws. Seller must complete, sign and provide Buyer with a TDS if (1) the Seller is a natural person, AND (2) the trust is a revocable trust, AND (3) the trustee is either a former owner of the Property or was an occupant in possession of the Property within the preceding year.

B. Other Exemptions: Unless paragraph 2A(ii) applies, Seller is exempt from providing Buyer with a Mello- Roos district lien disclosure, an Improvement Bond Act of 1915 notice, a Supplemental Property Tax notice, a Notice of Private Transfer Fee pursuant to California Civil Code §§ 1102 et seq. completing and providing either a Homeowner's or Commercial Property Owners Guide to Earthquake Safety, including any corresponding form.

C. Exempt Seller Disclosures: Even exempt Sellers have statutory or contractual obligations to make certain disclosures and may, or are required by contract to, use an Exempt Seller Disclosure (C.A.R. Form ESD) and is strongly encouraged to do so.

3. OTHER CONSIDERATIONS:

A. Local Law: Local law may impose obligations on the transfer of real property (such as the installation of low flow toilets or shower heads, emergency gas shut-off valves or installation of smoke detectors). Local law should be consulted to determine if sales by a trustee of a trust are exempt from such requirements.

B. Death: If the Property is being sold because of the death of an occupant of the Property, and if Buyer has concerns about the manner, location or details of the death, then Buyer should direct any specific questions to Seller.

4. BROKERS:

A. Inspection: The sale is not exempt from the Broker's obligation to conduct a reasonably competent and diligent visual inspection of the accessible areas of the Property and disclose to Buyer material facts revealed by such an inspection in the sale of residential property containing one-to-four dwelling units. Brokers may do so on C.A.R. Form AVID.

B. Agency: The sale is not exempt from the obligation to provide agency relationship disclosure and confirmation forms in the sale of residential property containing one-to-four dwelling units, commercial Property and vacant land.

By signing below, the undersigned acknowledge that each has read, understands and has received a copy of this Trust Advisory.

Seller _____ Date _____

Seller _____ Date _____

AT TIME OF LISTING

Real Estate Broker _____

By _____ Date _____

AT TIME OF SALE

Buyer _____ Date _____

Buyer _____ Date _____

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Exhibit 14

AFFIDAVIT - DECLARATION PURSUANT TO
CALIFORNIA PROBATE CODE §13100

The undersigned, C1 declares as follows:

1. I am the successor in interest of decedent S2, who died in Alameda County, California, on August 1, 2023.

2. At least 40 days have elapsed since the death of the decedent, as shown in the certified copy of the decedent's death certificate attached to this declaration.

3. No proceeding is now being or has been conducted in California for administration of the decedent's estate.

4. The current gross fair market value of the decedent's real and personal property in California, excluding the property described in Section §13050 of the California Probate Code, does not exceed one hundred and sixty-six thousand two hundred fifty dollars (\$184,500.00).

5. The following accounts constitute a portion of the property in decedent's estate:

All accounts registered in the name of S2 including but not limited to:

A. Computershare Account C00198*****, holding shares for Stock Name

6. The successor in interest of the decedent (as defined in Section 13006 of the California Probate Code) to the above-described property is C1, as Trustee of the Sample Trust.

7. The affiant or declarant is the successor of the decedent (as defined in Section 13006 of the California Probate Code) with respect to the decedent's interest in the described property.

8. No other person has a superior right to decedent's interest in the described property.

9. The affiant or declarant requests that the described property be paid, delivered, or transferred to the affiant or declarant.

10. The affiant or declarant affirms or declares under penalty of perjury under the law of the State of California that the foregoing is true and correct.

Dated: September 23, 2023

C1, as Trustee of the Sample Trust

JURAT

A Notary Public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA)
)
COUNTY OF CONTRA COSTA)

Subscribed and sworn to (or affirmed) before me on this day, September 23, 2023, by C1, who proved to me on the basis of satisfactory evidence to be the person who appeared before me.

Signature: _____

Exhibit 15



Computershare
PO Box 505005
Louisville, KY 40233-5005
www.computershare.com/investor

The IRS requires that we report the cost basis of certain shares acquired after January 1, 2011 and then sold. Shares transferred out of an account will be done using our default cost basis calculation of first in, first out (FIFO) unless otherwise instructed. Please visit our website, review the enclosed FAQ, or consult your tax advisor if you need additional information about cost basis.

Dear Holder,

As requested, enclosed are the forms and instructions needed to transfer the decedent's stock to a new account or another holder. We have also enclosed answers to Frequently Asked Questions (FAQs) to assist you with completing the form and to answer transfer related questions you may have. You can find additional helpful information in the "Help" section of our website, www.computershare.com/investor.

To request the transfer, you will need to complete the following steps:

Step 1: Transfer Request form – Complete the enclosed form. All surviving registered holders (if applicable) or a legally authorized representative must sign the "Authorized Signatures" section (section 8), with a Medallion Signature Guarantee for each signature. An individual signing on behalf of the current registered holder must indicate his or her capacity next to the signature on the form (e.g. John Smith, Executor or John Smith, Custodian). See the enclosed FAQ document for additional information.

Note that a Medallion Signature Stamp is requested for us to process this transfer request. However, you may be eligible to utilize the Medallion Waiver Option in place of the stamp if you are a US resident, your total account value for this stock is under \$10,000 AND you submit your transfer paperwork with a check payable to Computershare in the non-refundable amount of \$50. Please also enclose a copy of a government issued picture identification such as a license or passport if electing the Medallion Waiver option.

If the decedent held any certificated shares, you must include the original stock certificate(s) along with the Transfer Request form. If a certificate is lost, please contact us at the customer service number listed on the top right corner of this letter to find out the cost and process for requesting a certificate replacement. Lost certificates must be replaced prior to transferring the shares.

In the absence of direction from the holder or the issuer, or if the share amount in question does not match one of the classes, this transfer may be subject to rejection or clarification.

Step 2: Form W-9, tax certification – The new holder should sign and date the Form W-9 included with the Transfer Request form. If the new holder is unable to provide tax certification at this time, we will send him or her a Form W-9 (Request for Taxpayer Identification Number and Certification) once the transfer request is processed. Computershare will be required to withhold taxes on any dividends or other cash distributions until tax certification is received by us.

Step 3: Additional tax documentation – Obtain either (a) or (b), as applicable:

- (a) If the decedent resided in a state in which an inheritance tax waiver is required, an Inheritance Tax Waiver form.
- (b) If the decedent did not reside in a state in which an inheritance tax waiver is required, either (i) a Notarized Affidavit of Domicile (blank form enclosed), or (ii) an Inheritance Tax Waiver stamp affixed next to the signature on the Transfer Request form.

See the last page of the enclosed FAQ document for additional information on these items and how to obtain them.

Step 4: Send all required documents outlined above to:

Regular mail:
Computershare
PO Box 505005
Louisville, KY 40233-5005

Overnight/certified/registered delivery:
Computershare
462 South 4th Street, Suite 1600
Louisville, KY 40202

It is important that you follow the steps above to ensure that your transfer can be completed. Depending on the type of transfer being requested, your transfer should be completed within 10 business days of receipt. A statement will be sent to the new holder upon completion of the transfer. Please note, the statement cannot be sent to a third party. If your transfer cannot be processed due to missing or incomplete documentation, we will contact you for more information.

Please note that if this stock has a book entry option, certificate requests may only be fulfilled by the owner entering requests via our Investor Centre web site or by contacting a customer service agent, after this transfer has been completed on our records. Instructions requesting certificates that accompany a transfer request will not be fulfilled if a book entry option exists. Note that certificate requests may have a fee requirement.

If the value of the shares you are transferring exceeds \$14 million, or if you have any questions, please contact us at the customer service number listed on the top right corner of this letter. You can also submit your questions online through the "Contact Us" section of the website.

Sincerely,

Computershare
Enclosures

 Name of Current Account Holder

 Address

 City, State, Zip

Current Holder Account Number

Company Name

Transfer Request — See enclosed instructions

PLEASE PRINT CLEARLY

CURRENT HOLDER INFORMATION

Shares to be Transferred

PLEASE NOTE: Whole shares cannot be divided into fractional shares.

2 Daytime Telephone Number

1 Date of death (mm / dd / yyyy)

____/____/____

3 **Transfer ALL Shares** (all book-entry shares and any certificated shares submitted)
 If this box is checked, do not complete sections 4, 5 and 6.

PARTIAL TRANSFER:

4 **DRS Book-Entry Shares** (number of whole shares to transfer)

5 **Certificated Shares** (number of whole shares to transfer)

IMPORTANT:
 Original certificate(s) must be submitted for your transfer to be executed.

6 **Investment Plan Book-Entry Shares** (number of whole and/or fractional shares to transfer, if applicable)

7 **Check Replacements:** Check this box to have uncashed checks in the account reissued in the original issued name.

8 **Authorized Signatures** — This section must be signed and stamped for your transfer to be executed.

The undersigned does (do) hereby irrevocably constitute and appoint Computershare as attorney to transfer the said stock, as the case may be, on the books of said Company, with full power of substitution in the premises.

The signature(s) below on this Transfer Request form must correspond exactly with the name(s) as shown upon the face of the stock certificate or a Computershare-issued statement for book-entry shares, without alteration or enlargement or any change whatever. The below must be signed by all current registered holders, or a legally authorized representative with indication of his or her capacity next to the signature.

NOTE: Signature(s) must be stamped with a Medallion Signature Guarantee by a qualified financial institution, such as a commercial bank, savings bank, savings and loan, US stockbroker and security dealer, or credit union, that is participating in an approved Medallion Signature Guarantee Program (**A NOTARY SEAL IS NOT ACCEPTABLE**).

Required ► Medallion Guarantee Stamp
 (Notary Seal Is Not Acceptable)

Affix the medallion stamp below **OR** if your total account value is under \$10,000, and you live in the United States, you may be eligible to utilize the Medallion Waiver option. See the cover letter for further details and instead use this box to record the check number you will be enclosing in non-refundable payment of the Medallion Waiver option, along with a copy of a government issued photo ID if electing the option not to provide a Medallion Signature Guarantee stamp.

Signature of All Current Holders or Legal Representatives

Date (mm / dd / yyyy)

____/____/____

IMPORTANT ► You must complete both sides of this form for it to be valid.

Transfer Request — See enclosed instructions

PLEASE PRINT CLEARLY

NEW HOLDER / RECIPIENT INFORMATION

• Please complete for each new holder • Use additional pages as necessary

9 Account Type (mark only one box with an "X"):

- Individual (complete A, B, C, G & H)
- Joint (complete A, B, C, D, G & H)
- Other (indicate type and complete A, B, C, D, G & H) _____
- Custodial with Minor (complete A, B, C, D, G & H)
- Estate (complete A, B, C, E, G & H)
- Trustee/Trust (complete A-H)

A New Holder's Existing Account Number (if applicable)

B *Social Security Number (SSN) or Employer Identification Number (EIN) (do not use hyphens)
 SSN EIN (check one box above)

C Name (First, MI, Last) - Individual / Custodian / Trustee / Executor / Other

D Name (First, MI, Last) - Joint Holder / Minor / Co-Trustee / Other (if applicable)

E Trust / Estate Name (if applicable)

Trust / Estate Name - *continued*

F Date of Trust (mm / dd / yyyy) (if applicable)

G Address Number and Street Name / PO Box Apt. / Unit Number

H City State Zip Code

10 Purpose for Transfer/Cost Basis Data
 Please check off the applicable purpose of the transfer for shares acquired after 12/31/10. If this section is not fully completed, all transfers will be treated as Gifts, unless we receive documentation that this is a decedent transfer (i.e. Affidavit of Domicile) in which case the transfer will be treated as an inheritance. We recommend that you consult with your tax advisor regarding the tax implications for each type of transfer.
Please check ONLY ONE box. If you check more than one box your transfer will be treated as if you had not made any selection. Please see section 10 of How to Complete the Transfer Request Form for further details.

Private Sale Date of Sale: _____ Cost Per Share: _____ US Dollars

Gift Date of Gift: _____

Inheritance Date of Death: _____ Value Per Share: _____ US Dollars
 (If blank we will default to the effective date of the transfer.)

No Change of Ownership (please specify) _____

 Name

 Address

 City, State, Zip

Use black ink. Print in CAPITAL letters inside the grey areas as shown in this example.

Form W-9 Request for Taxpayer Identification Number and Certification

Dear Shareholder:

Our records indicate that your U.S. Social Security Number or Employer Identification Number is not certified. If this Form W-9 is not completed and returned, your account may be subject to backup withholding at the applicable tax rate on all dividends and sale proceeds. For joint tenant accounts, the TIN provided must belong to the first owner listed above to avoid backup withholding.

A Taxpayer Identification Number (TIN)

Enter your TIN for the above registered name and address in the appropriate box. For individuals, this is your Social Security number (SSN). For other entities, it is your Employer Identification Number (EIN). COMPLETE ONLY ONE BOX.

Social Security Number

OR

Employer Identification Number

B Federal Tax Classification

Check appropriate box (required); check only **ONE** of the following boxes:

Individual/Sole Proprietor or Single-Member LLC C Corporation S Corporation Partnership Trust/Estate

Note: For a single-member LLC that is disregarded, check the appropriate box above for the tax classification of the single-member owner.

Limited Liability Company or Other Classification
 If you are an LLC or Other Classification, do not complete this form. You must complete an IRS Form W-9. This form can be found on the IRS website at www.irs.gov. See "Limited Liability Company or Other Classification" on the back of this form for more information.

C Exempt Payee Code (if any)

If you are exempt from backup withholding, enter in the Exemptions box, any code that may apply to you. See Exempt payee codes on the back of this form.

Exemption from FATCA reporting code (if any)
Not Applicable
 (Applies to accounts maintained outside the U.S.)

D Certification

Under penalties of perjury, I certify that:

- The number shown on this form is my correct Taxpayer Identification Number, and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and
- I am a U.S. citizen or other U.S. person (defined on reverse).
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct (defined on reverse).

Certification Instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return.

This form must be signed and dated for us to accept as proper certification.

Sign Here

Signature of U.S. Person - Please keep signature within the box

Date (mm/dd/yyyy)

Daytime Telephone Number



Send form to Computershare. Do not send to the IRS.

How to complete this form

Backup Withholding

The Internal Revenue Service (IRS) requires us to withhold taxes for the applicable rate of backup withholding for U.S. persons without a W-9 tax certification who are not otherwise exempt. Parties acting as disbursement agents, such as Computershare, must withhold and pay to the IRS the applicable tax rate of such payments under certain conditions. This is called "backup withholding." Payments that may be subject to backup withholding include interest, dividends, broker and barter exchange transactions, and royalties. Supplying us with your correct Taxpayer Identification Number (TIN), and signing this form will generally allow you to receive your payments without being subject to backup withholding. Failure to supply your TIN, or supplying us with an incorrect TIN, could result in a \$50.00 penalty being assessed by the IRS.

Receipt of a completed Form W-9 will discontinue backup withholding unless otherwise required.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor
4. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee The actual owner
5. Sole proprietorship or disregarded entity owned by an individual	The owner
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulation section 1.671-4(b)(2)(i)(A))	The grantor
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulation section 1.671-4(b)(2)(i)(B))	The trust

Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 1 -- An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2 -- The United States or any of its agencies or instrumentalities
- 3 -- A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4 -- A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5 -- A corporation
- 6 -- A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
- 7 -- A futures commission merchant registered with the Commodity Futures Trading Commission
- 8 -- A real estate investment trust
- 9 -- An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10 -- A common trust fund operated by a bank under section 584(a)
- 11 -- A financial institution
- 12 -- A middleman known in the investment community as a nominee or custodian
- 13 -- A trust exempt from tax under section 664 or described in section 4947

Limited Liability Company or Other Classification

If you are a Limited Liability Company or Other entity, complete an IRS Form W-9 found on the IRS website www.irs.gov. Be sure to include the information required in the IRS instructions for a *Limited Liability Company (LLC)* or for *Other entities* on page 2. Return the completed form to the address below.

Definition of a U.S. Person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations Section 301.7701-7).

Exemption from FATCA reporting: If you are submitting this form for an account that is maintained in the United States, you are exempt from FATCA reporting.

Please return the completed form to:

Computershare Tax Operations
PO Box 505005
Louisville, KY 40233-5005

DID YOU KNOW?

You can certify your account online by visiting us at the website on the reverse side of this form. While online, join the thousands of shareholders that have signed up for electronic delivery!

AFFIDAVIT OF DOMICILE

To be completed for decedent transfers only.

Account Name: _____ Account Number: _____

Name of Stock: _____

Deceased Holder's Taxpayer Identification or Social Security Number: _____

The undersigned, _____

residing at _____

being duly sworn, deposes and says that he/she is _____

Describe your status, i.e. Executor, Administrator, Survivor in Joint Tenancy, etc.

(If a corporate fiduciary show title of affiant and name of corporation)

of (the estate of) _____

who died on _____

that at the time of death the domicile (legal residence) of said decedent was at

and that (s)he resided in the State of _____

for _____ years prior to death and was not a resident of any (other) state within the United States of America at time of death.

Signature: _____

Sworn to before me, a notary public, this

AFFIX SEAL

_____ day of _____, 20 _____

Signature: _____

(official administering oath)

Title: _____

My commission expires _____

CURRENT HOLDER INFORMATION

Shares to be Transferred

See the following Frequently Asked Questions (FAQs) section for more information about number and type of shares. All shares transferred will be in book-entry form unless otherwise requested in writing.

- 1** Enter date of death as recorded on the death certificate.
- 2** Enter a daytime telephone number where you can be reached should we have any questions regarding this transfer request.
- 3** Check this box only if you wish to transfer all of the shares in the decedent's account. These shares include Direct Registration System (DRS) and investment plan shares held in book-entry form, as well as any certificates submitted. **If this box is checked, do not complete sections 4, 5 and 6.**
- 4** Enter the number of DRS book-entry shares you wish to transfer.
- 5** Enter the number of certificated shares you wish to transfer. **IMPORTANT:** In order to transfer certificated shares, you must submit the original certificates with this form. If the number of shares to transfer is less than the number of shares on the certificate, the balance will be put into DRS book-entry form in the name of the current holder and a statement will be mailed.
- 6** Enter the number of investment plan book-entry shares you wish to transfer. If you would like to transfer all of the decedent's investment plan shares, you must enter the exact number of shares the decedent held including any partial share amount.
- 7** Check Replacements: Check this box with an 'X' to replace any checks that may be outstanding on the account (please see FAQ for details). Reissued checks will be made payable as originally issued. Not all accounts will have outstanding checks but Computershare will review and replace if applicable. Checks are sent to the address of record for the original account.
- 8** **Authorized Signatures – This section must be completed for your transfer to be executed.**

After reviewing the form to ensure that all information provided is correct, please sign and date the form in the appropriate boxes. Please note, if you are signing on behalf of the current registered holder you must indicate your capacity (e.g. John Smith, Executor).

Signature(s) must be stamped with a Medallion Signature Guarantee from a qualified financial institution, such as a commercial bank, savings bank, savings and loan, US stockbroker and securities dealer, or credit union that is participating in an approved Medallion Signature Guarantee Program. The guarantor institution should verify the medallion stamp is sufficient to cover the value of assets being transacted upon. **A Notary Seal is NOT acceptable.**

NEW HOLDER/RECIPIENT INFORMATION

If you are transferring to multiple new holders, feel free to photocopy the "New Holder/Recipient" page of the form prior to completion. This page must be completed for each new holder. Please be sure to clearly note the top of each page with the number of shares (not a percentage) to be transferred to each recipient.

- 9** **Account Type** – Mark only one box with an "X" indicating the type of account into which you are transferring shares. Complete additional sections as indicated.

Definitions of Account Types:

- An **individual** registration, e.g. John T. Smith, is used if there is only one account holder. There is only one individual listed on the account.
- A **joint** tenant registration with right of survivorship, e.g. John T. Smith and Jane T. Doe JT TEN, is used if there are two or more equal holders listed on the account. Please note, the registration must read "and." The word "or" cannot appear in the registration. In the event of the death of one of the listed holders, the securities in the account become the property of the surviving joint holder.
- A **trust** registration, e.g. John T. Smith and Jane T. Doe TR UA 4-3-66 Smith Family Trust, is used to allow the appointed trustees to handle the securities. All acting trustees are listed on the account, which also names the legal name and date of the trust agreement. To register shares under a trust, a legal trust agreement must exist.

- A **custodial with minor** registration under the Uniform Gifts to Minors Act (UGMA) or Uniform Transfer to Minors Act (UTMA) of the state of the donor, the state of the custodian or the state of the minor, e.g. John Doe Custodian for Jonathan Doe UTMA NY, is used if the securities are held by a custodian on behalf of a minor. The named custodian is given the legal authority to act on the account on behalf of the minor, until the minor reaches the age of majority under the applicable state's law. The Social Security number associated with the account is that of the minor.
 - An **estate** registration, e.g. John Smith Executor for the Jane Doe Estate, is used to allow a court-appointed legal representative to act on the account. The account is registered in the decedent's estate.
 - A **transfer on death** (TOD) registration is a type of account registration that allows account owners (individual or joint owners with rights of survivorship) to designate beneficiaries to receive certain assets at the time of their respective deaths, without going through probate. Please note, the transfer of stock to a beneficiary or beneficiaries is not automatic and will require notification of death of the account owner(s) and certain documentation to be sent to the transfer agent. To register a TOD account and designate a beneficiary or beneficiaries, go to www.computershare.com/TOD.
 - **Other** common registrations include community property, Limited Liability Company (LLC), nominee, partnership, tenants by entireties and unincorporated association.
- A** If the new holder already owns stock in the company under the exact account name being requested, transfer the shares to the existing account by entering the new holder's 11-digit Computershare account number, which starts with a "C".
 - B** Enter the new holder's 9-digit Social Security Number (SSN) or Employer Identification Number (EIN). Do not include hyphens. If the new account will be in more than one person's name, provide the information for the first name on the account or for the person who will be responsible for paying taxes. If the account is being registered as a custodial account, provide the Social Security Number of the minor.
 - C** Enter the new holder's name (first, middle initial, last) if the account type is individual, custodial, trustee, executor or other.
 - D** Enter the name (first, middle initial, last) of the second new holder on the account if the account type is joint, minor, co-trustee or other (if applicable).
 - E** Enter the name of the trust or estate (if applicable).
 - F** If a trust is entered in section 9E, enter the date of the trust. Leave this section blank if the new account is for an estate or another type of account.
 - G** Enter the street address or PO Box for the new holder whose Social Security Number or Employer Identification Number was entered in section 9B. If applicable, enter apartment or unit number.
 - H** Enter the new holder's city, 2-letter state abbreviation and 5-digit postal zip code.
 - 10** Enter **Purpose for Transfer/Cost Basis Data** instructions for shares acquired after 12/31/2010. Please check off the applicable purpose of the transfer. If this section is not fully completed, all transfers will be treated as Gifts, unless we receive documentation that this is a decedent transfer (i.e. Affidavit of Domicile) in which case the transfer will be treated as an inheritance. We recommend that you consult with your tax advisor regarding the tax implications for each type of transfer.
 - **Private Sale:** Include the Date of Sale and the Cost Per Share.
 - **Gift:** Include the Date of Gift was received or the gift date will default to the date that the transfer is processed.
 - **Inheritance:** Include the Date of Death and Cost per Share or it will default to the date that the transfer is processed.
 - **No Change of Ownership:** Change of name in cases of marriage or divorce, minor coming of age, addition of spouse to registration, etc. Existing cost basis of shares will be carried over to the new account.

Frequently Asked Questions (FAQs)

Below you will find answers to common questions regarding:

- Account Information
- Transferring Shares
- Uncashed Checks
- Transfer Request Form
- Stock Certificates
- Medallion Signature Guarantee
- Tax Certification, Form W-9
- Inheritance Tax Waiver Form and Affidavit of Domicile
- Managing Your Account Online (Investor Centre)

Note: Reference to our website – www.computershare.com/investor – is made throughout this document.

Account Information

How do I determine the type of shares that the decedent owned?

- The decedent owned **book-entry shares** if the shares are held in an electronic account at Computershare. A paper certificate was not issued for these shares.
 - **Direct Registration System (DRS) shares** are book-entry shares that are not part of a company's investment plan.
 - **Investment plan shares** are book-entry shares that are part of a company's dividend reinvestment plan (DRP) or direct stock purchase plan (DSPP).
- The decedent owned **certificated shares** if a paper stock certificate was issued to him or her.

How can I find out the decedent's current share balance?

If the decedent's shares are held electronically by Computershare in book-entry form, the most recent statement that the decedent received will provide the current share balance. For certificated shares, each certificate indicates the number of shares it represents directly on the stock certificate.

Transferring Shares

I am listed as a joint holder on the decedent's account. Do I need to transfer the shares to myself to have the decedent's name removed for the account?

Yes. You need to complete a Transfer Request form to transfer the shares to a new account in your name. The surviving holder(s) or a legally authorized representative must sign the "Authorized Signatures" section (section 8) of the form. You must either (1) provide an original death certificate or certified copy, or (2) obtain a Medallion Signature Guarantee for each signature on the form.

What do I do if I want to transfer the decedent's shares to several other parties?

If you are transferring to multiple new holders, feel free to photocopy the "New Holder/Recipient" page of the form prior to completion. This page must be completed for each new holder. Please be sure to clearly note the top of each page with the number of shares (not a percentage) to be transferred to each recipient.

What do I do if I want to transfer shares of several companies?

You will need to submit a separate completed Transfer Request form, including a Medallion Signature Guarantee, for each company.

How do I transfer the decedent's employee stock purchase plan (ESPP) shares?

Please contact the decedent's ESPP administrator for details on how to transfer any ESPP shares that he or she held.

How do I transfer shares to a brokerage account?

Please contact your stockbroker to initiate the transfer of shares in the decedent's Computershare account to a brokerage account.

The new holder has an existing account to which I want the shares transferred. Where can I find the account number of the account to which I want to transfer shares? What if I can't find it?

The new holder should be able to obtain the account number from a statement or other document for that account. If you do not have the account number, please provide all the information you have on the Transfer Request form, and note "unable to locate" in section 9A of the form so that we know you would like the shares transferred to an existing account. We may or may not be able to do this based on the information provided.

Will account features the decedent previously selected automatically carry over from the old account to the new account?

No. Account features, such as direct deposit of dividends or reinvestment of dividends, do not carry over to a new account. Once the transfer is complete, the new holder can easily set up his or her account options online after creating a login ID to use Investor Centre. Please note, any change in registration, including removing a name, will result in a new account.

What legal documents do I need to submit when requesting a transfer on behalf of another?

The institution from which you obtain a Medallion Signature Guarantee will require documentation to verify your identity, legal authority and capacity. For transfer requests valued at less than \$14 million, Computershare does not require copies of the legal documents; however, we may require other documentation for tax purposes, e.g. a certified Affidavit of Domicile. If the value of the shares you are transferring exceeds \$14 million, please contact us online through the "Contact Us" section of the website for further requirements. Please note, you will need to sign the Transfer Request form in your capacity (e.g. John Smith, Executor).

Is there a fee to transfer stock?

Computershare does not charge a fee to transfer stock; however you may incur fees from other institutions. For example, you may be charged a fee by the institution that provides the Medallion Signature Guarantee.

Will you return the paperwork I send to you?

All submitted documents will be kept as part of Computershare's permanent records and will not be returned to you.

What do I do if I want to use a different option for transferring my shares other than FIFO?

Please consult your tax advisor and then please contact us online through the "Contact Us" section of the website for further instruction.

What do I do if more than one owner on the account is deceased?

Please indicate the date of death for the most recent decedent. Please consult your tax advisor.

Frequently Asked Questions (FAQs)

Uncashed Checks

Can you reissue uncashed checks in the name of the new holder?

No. If any uncashed checks have been lost, we can reissue a check in the name of the original holder. To replace those checks, check box 7 on the Transfer Request form. Holders may also be able to replace checks online via Investor Center: refer to the Investor Center information provided in this FAQ.

Transfer Request Form

Who can I call for help completing the form?

Please contact us online through the "Contact Us" section of the website.

I can't fit all the information in the space provided. What should I do?

Please feel free to attach additional pages as needed.

What are examples of other account type choices for the new holder?

Other common account types include community property, Limited Liability Company (LLC), nominee, partnership, tenants by entireties and unincorporated association.

Stock Certificates

What if I can't find a stock certificate?

Please contact us online through the "Contact Us" section of the website to find out the cost and process for requesting a replacement. The certificate must be replaced prior to transferring the shares.

How should I send the certificate? Should I insure the mailing?

We recommend using registered mail or a courier service that provides a return receipt. We also suggest that you insure the mailing with the carrier for 3% of the stock's market value, which is the approximate cost to replace a certificate in the event that it is lost in transit.

Should I sign the back of the certificate before I send it?

No. For your protection, we suggest that you do not sign the back of the certificate when presenting it to us for a transfer.

Medallion Signature Guarantee

What is a Medallion Signature Guarantee? Where can I obtain one?

A Medallion Signature Guarantee is a special stamp provided by a bank, broker or credit union (guarantor institutions) that indicates that the individual signing a form is legally authorized to conduct the requested transaction. The guarantor institution should verify the medallion stamp is sufficient to cover the value of assets being transacted upon. Please refer to the note on the cover letter to this form to see if you may be eligible to utilize the Medallion Waiver Option.

Tax Certification, Form W-9

What is a Form W-9? Why do I have to complete the form?

Form W-9 is an Internal Revenue Service tax form that certifies an individual's Taxpayer Identification Number. Submitting a completed form will prevent earnings and sale proceeds paid to the new account from being subject to backup withholding. Without the completed form, Computershare would be legally required to withhold a percentage of each payment to ensure that tax is collected and paid to the Internal Revenue Service.

Where can I obtain one?

The enclosed Transfer Request form includes a Form W-9. The new holder can fulfill this requirement by signing and dating the included Form W-9. The complete Form W-9 can also be downloaded from the "Help" section of the website listed at the beginning of this FAQ document.

What if I do not have the information for the new holder, or the new holder is not available to sign the included Form W-9?

If the new holder is unable to provide tax certification at this time, Computershare will be required to withhold taxes on any dividends or other cash distributions until certification is received. Once we process the transfer request and set up the new account, we will send the appropriate tax certification form (Form W-9) to the new holder.

Inheritance Tax Waiver Form and Affidavit of Domicile

When is an Inheritance Tax Waiver form required? How can I obtain one?

An Inheritance Tax Waiver form may be required depending on the decedent's state of legal residence and date of death. A list of the locations that may require this form is below. You can obtain an Inheritance Tax Waiver form and instructions on how to complete the form from the state tax agency of the decedent's state of residence.

Alabama	Missouri	Oklahoma
Arizona	Montana	Puerto Rico
California	New Jersey	Rhode Island
Hawaii	New York	Tennessee
Illinois	North Dakota	West Virginia
Indiana	Ohio	

What if the decedent's state of legal residence does not require an Inheritance Tax Waiver form?

Complete the enclosed **Affidavit of Domicile** attesting to the decedent's state of residency, and have the completed form notarized. The form is also available through the "Printable Forms" section of the website listed at the beginning of this FAQ document.

Alternatively, you can obtain an **Inheritance Tax Waiver stamp**, which certifies that no inheritance tax waiver is required. The stamp should be placed next to the authorized signature on the Transfer Request form (section 8) and may be obtained from the same financial institution providing the Medallion Signature Guarantee.

Frequently Asked Questions (FAQs)

Managing Your Account Online (Investor Centre)

I am a new account holder. Can I access my account online?

Yes. Non-business entity accounts can gain access through "Investor Centre" at www.computershare.com/investor.

Computershare's Investor Centre is a free online service that provides you with a wide variety of self-service tools to help track and manage your personal holdings in the companies we service. Investor Centre allows you to manage your holdings in several different companies simultaneously. Please note that Computershare does not permit online access to accounts registered as a business such as corporations, banks, associations, some trusts, nominees, etc.

What can I do with Internet account access?

Here are some of the things you can accomplish through Investor Centre:

- View current account balances
- Sign up to receive statements and documentation electronically (where available)
- Where available, issue certificates from book positions (may require payment of a fee)
- View transaction history
- View payment history
- View stock prices
- Change your mailing address
- Certify your tax status online (Form W-9 certification)
- Update your bank account details to have funds directly deposited into your bank account
- Replace checks
- Review information on available investment plans
- Enroll in an investment plan, such as a dividend reinvestment plan (where available)
- Buy shares through a direct stock purchase plan (where available)
- Sell book-entry shares held by Computershare
- Download forms
- Access a comprehensive list of frequently asked questions

How do I start using Investor Centre?

To access your account, just follow these easy steps:

- Step 1:** Go to www.computershare.com/investor and click "Create Login"
- Step 2:** Fill in the required information
- Step 3:** Read and accept the terms and conditions
- Step 4:** Select your member details including a unique user ID and password

Following the initial registration steps, most Investor Centre users are immediately granted full member access to their account and will receive an Investor Centre welcome letter by mail. In some cases, additional verification will be required before access to your account can be granted. Don't worry, this is only temporary, and is done for your protection based upon your account and validation information. In these cases, we will mail you a notice of registration, which includes a verification code. Once you receive your verification code, simply log on to Investor Centre with your user ID and password. Enter the verification code when prompted and you will be granted full member access immediately.

Is my Investor Centre account information secure?

Yes. All communication between our Web server and your computer use industry-standard Secure Sockets Layer (SSL) 2048-bit encryption when you are viewing any details of your holding(s). This is the same type of encryption used by financial institutions worldwide.

Exhibit 16



**AFFIDAVIT FOR TRANSFER WITHOUT PROBATE
CALIFORNIA TITLED VEHICLE OR VESSELS ONLY**

(California Vehicle Code (CVC) §§5910, 9916, California Probate Code (CPROB) §§6401, 6402, 13050, 13051, 13100, 13109- 13113)

SECTION 1 — TRANSFER ENTITLEMENT INFORMATION *(Please print)*

VEHICLE OR HULL IDENTIFICATION NUMBER	VEHICLE LICENSE PLATE NUMBER OR VESSEL CF NUMBER
FOR MOTORCYCLES ONLY Engine Number	MAKE OF VEHICLE OR VESSEL BUILDER

The undersigned states that:

_____ the owner of the above described vehicle or vessel died
NAME OF DECEDENT
 on _____, in _____,
DATE PLACE OF DEATH

and said decedent left no other property necessitating probate and no probate proceeding is now being or has been conducted in this state for the decedent's estate, that there are no unsecured creditors of the decedent or, if there are, the unsecured creditors of the decedent have been paid in full or their claims have been otherwise discharged, and that excluding the property described in CPROB §13050, the gross value of the decedent's real and personal property in this state does not exceed one hundred fifty thousand dollars (\$150,000) and at least 40 days have elapsed since the death of the decedent.

No other person has the right to the decedent's vehicle or vessel that is superior to that of the undersigned, and the undersigned is entitled to the vehicle or vessel as one of the following:

- Sole person or all of the persons who succeeded to the property of the decedent under CPROB §§6401 and 6402 where the decedent left no will, or as the beneficiary or beneficiaries who succeeded to the vehicle or vessel under the decedent's will. (CVC §§5910, 9916)
- Trustee, acting on behalf of a trust established by the decedent. (CPROB §13051)
- Conservator or guardian of the estate of the sole person or persons who succeeded to the property of the decedent. (CPROB §13051)

SECTION 2 — IMPORTANT INFORMATION *(Please read)*

The person(s) who secure(s) transfer of this vehicle or vessel pursuant to CVC §5910 or §9916, is subject to the provisions of CPROB §§13109 through 13113, inclusive, to the same extent as a person(s) to whom transfer of property is made under CPROB Chapter 3 (commencing with §13100) of Part 1 of Division 8.

SECTION 3 — SIGNATURE AND CERTIFICATION *(Only one date and signature needed)*

I/we certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

PRINT TRUE FULL NAME	DAYTIME TELEPHONE NUMBER ()
SIGNATURE X	DATE SIGNED
PRINT TRUE FULL NAME	DAYTIME TELEPHONE NUMBER ()
SIGNATURE X	DATE SIGNED
PRINT TRUE FULL NAME	DAYTIME TELEPHONE NUMBER ()
SIGNATURE X	DATE SIGNED

Exhibit 17

ACUÑA ❖ REGLI

Estate Planning ❖ Administration ❖ Conservatorship ❖ Inheritance Litigation

*Attorneys at Law
a California Limited Liability Partnership*

Alex Chen
Alex.Chen@AcunaRegli.com

August 6, 2021

Chase Bank

Re: DECEDENT'S NAME- Safe Deposit Box Access

Dear Bank Manager:

My firm represents CLIENT, the RELATIONSHIP, personal representative, and trustee for DECEDENT. DECEDENT died on January 5, 2018. A copy of her death certificate is attached. DECEDENT was the owner of safe deposit box number xxxxxlocated at your Chase Bank branch.

CLIENT is in possession of the key to the safe deposit box and approached the branch to gain access to the box. However, he was denied access. He was informed that he must obtain letters testamentary.

California law allows any person with a key to a safe deposit box to access a safe deposit box held in a decedent's name for these purposes before being issued letters.

California Probate Code Section 331 states:

§ 331. Access to decedent's safe deposit box

(a) This section applies only to a safe deposit box in a financial institution held by the decedent in the decedent's sole name, or held by the decedent and others where all are deceased. Nothing in this section affects the rights of a surviving coholder.

(b) A person who has a key to the safe deposit box may, before letters have been issued, obtain access to the safe deposit box only for the purposes specified in this section by providing the financial institution with both of the following:

(1) Proof of the decedent's death. Proof shall be provided by a certified copy of the decedent's death certificate or by a written statement of death from the coroner, treating physician, or hospital or institution where the decedent died.

(2) Reasonable proof of the identity of the person seeking access. Reasonable proof of identity is provided for the purpose of this paragraph if the requirements of Section 13104 are satisfied.

(c) The financial institution has no duty to inquire into the truth of any statement, declaration, certificate, affidavit, or document offered as proof of the decedent's death or proof of identity of the person seeking access.

(d) When the person seeking access has satisfied the requirements of subdivision (b), the financial institution shall do all of the following:

(1) Keep a record of the identity of the person.

(2) Permit the person to open the safe deposit box under the supervision of an officer or employee of the financial institution, and to make an inventory of its contents.

(3) Make a photocopy of all wills and trust instruments removed from the safe deposit box, and keep the photocopy in the safe deposit box until the contents of the box are removed by the personal representative of the estate or other legally authorized person. The financial institution may charge the person given access a reasonable fee for photocopying.

(4) Permit the person given access to remove instructions for the disposition of the decedent's remains, and, after a photocopy is made, to remove the wills and trust instruments.

(e) The person given access shall deliver all wills found in the safe deposit box to the clerk of the superior court and mail or deliver a copy to the person named in the will as executor or beneficiary as provided in Section 8200.

(f) Except as provided in subdivision (d), the person given access shall not remove any of the contents of the decedent's safe deposit box.

California Probate Code Sections 13100 through 13106 discuss this procedure. In specific, Section 13106 indicates that "...receipt by the holder of the decedent's property of the affidavit or declaration constitutes sufficient acquittance for the payment of money, [or] delivery of property...and **discharges the holder from any further liability with respect to the money or property**. The holder may rely in good faith on the statements in the affidavit or declaration and has **no duty to inquire** into the truth of any statement in the affidavit or declaration."

Attached, please find a California Probate Code Section 13100 affidavit in regards to all Chase assets owned by DECEDENT.

Given the authority provided above, I respectfully request that your branch comply with California law and provide my client access to the safe deposit box set forth in the affidavit immediately.

If you refuse to comply with this law, we may be forced to file an Order to Show Cause regarding Contempt against Chase Bank with the California Superior Court to obtain an order granting my client access as well as to recoup any fees and costs incurred.

Please give me a call or email at the information above with any questions.

Sincerely yours,

Alex Chen
Attorney
for
Acuña ❖ Regli

Exhibit 18

1 ACUÑA ❖ REGLI
a California Limited Liability Partnership
2 Estate Planning ❖ Administration ❖ Conservatorship ❖ Inheritance Litigation
TRACY S. REGLI, State Bar No. 261100
3 ALEX CHEN, State Bar No. 265175
3478 Buskirk Avenue
4 Suite 300
Pleasant Hill, California 94523
5 (925) 906-1880

6 Attorneys for Trustee
C1

8 SUPERIOR COURT OF THE STATE OF CALIFORNIA

9 FOR THE COUNTY OF

10 In re,) Case No.:
11 Sample Trust)
-----) NOTICE OF PROPOSED ACTION BY
12 S2) TRUSTEE: SALE OF REAL PROPERTY
13 Decedent.) [Cal. Probate Code § 16500, et seq.]
14)
15)
16 -----)

17 **NOTICE:** If you do not object in writing or obtain a court order preventing
18 the action proposed below, you will be treated as if you
19 consented to the proposed action and you may not object after
20 the proposed action has been taken. If you object, the personal
21 representative may take the proposed action only under court
22 supervision. If you wish to object, you may use the form provided
23 or prepare your own written objection.
24

25
26 1. The Trustee of Sample Trust Dated January 1, 2012 ("Trust"), is:

27 C1

28 2. The Trustee has the sole authority and discretion to

1 administer the estate without court supervision.

2 3. On or after: October 1, 2021 [must be 45 days from date of
3 notice], the trustee will take the following action without court supervision:

4 Sale of RP2 for \$500,000 to C1's friend.

5
6 **NOTICE: A sale of real property without court supervision means that the**
7 **sale will NOT be presented to the court for confirmation at a**
8 **hearing at which higher bids for the property may be presented**
9 **and the property sold to the highest bidder.**
10

11 4. **If you OBJECT to the proposed action**

12 a. **Sign** the objection form below and deliver or mail it to
13 the personal representative at the following address:

14 C1
15 ***TRUSTEE ADDRESS

16 **OR**

17 b. **Send** your own written objection to the address in item
18 4a. (Be sure to identify the proposed action and state
19 that you object to it.)

20 **OR**

21 c. **Apply** to the court for an order preventing the
22 personal representative from taking the proposed
23 action without court supervision.

24 d. **NOTE:** Your written objection or the court order must
25 be received by the personal representative before the
26 date in the box in item 3, or before the proposed
27 action is taken, whichever is later. If you object, the
28 personal representative may take the proposed action
only under court supervision.

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5. **If you APPROVE the proposed action**, you may sign the consent form below and return it to the address in item Sa. If you do not object in writing or obtain a court order, you will be treated as if you consented to the proposed action.

6. **If you need more INFORMATION, call:**

Alex Chen
(925) 906-1880

Dated: August 17, 2021

ACUÑA ❖ REGLI
Alex Chen

Alex Chen
Attorneys for Trustee
C1

1 **PROOF OF SERVICE**

2 I, ***, declare that:

3
4 1. I am over the age of eighteen and not a party to this cause.
5 I am employed in the county where the mailing occurred and my business
6 address is 3478 Buskirk Avenue, Suite 300, Pleasant Hill, California 94523

7 2. I served the following document(s), described as:

8 NOTICE OF PROPOSED ACTION

9 on each person named below by enclosing a true copy in an envelope
10 addressed as shown below and depositing the sealed envelope for collection
11 and mailing on the date and at the place shown above following our ordinary
12 business practices. I am readily familiar with this business's practice for
13 collecting and processing correspondence for mailing. On the same day that
14 correspondence is placed for collection and mailing, it is deposited in the
15 ordinary course of business with the U.S. Postal Service in a sealed envelope
16 with postage fully prepaid.

17 3. a Date of Deposit: August 17, 2021

18 b. Place of Deposit: Pleasant Hill, California

19 4. Name and address of person(s) served:
20
21 ,
22

23 I declare under penalty of perjury under the laws of the State of
24 California that the foregoing is true and correct and that this declaration is
25 executed on August 17, 2021, at Pleasant Hill, California.
26
27
28

Exhibit 19

TRUST ESTATE DISTRIBUTION AGREEMENT

This Trust Estate Distribution Agreement ("Agreement") is entered into between C1 and C2, and is intended to complete the distribution of The Sample Trust ("Trust").

RECITALS

The only residuary Beneficiaries of this Trust are the undersigned beneficiaries C1 and C2 ("Beneficiaries"). The Beneficiaries know of no other beneficiary entitled to assets from this Trust; and,

C1 ("Trustee") was named Trustee of the Trust in the instrument dated January 1, 2012.

The Trustee has performed the duties of a trustee for the benefit of the Beneficiaries including such acts as paying bills; paying estate and final taxes; and, managing real estate and investment accounts;

AGREEMENT

Each Beneficiary agrees to the following in consideration of the distribution set forth below:

1. Final Accounting, Waiver, and Discharge. The beneficiaries agree: the attached Summary of Account Exhibit A and supporting schedules found in Schedules "A" through "G" provide the complete accounting of the assets of this Trust as of ****Accounting Ending Period****; that each waives the requirement of a formal court filed accounting under California Probate Code § 16062, *et seq*; and, that C1 is now discharged of his/her responsibilities as Trustee, except as to filing any final tax returns, paying any final expenses which may occur during the closing of the Trust, and distributing any remaining reserve after the potential IRS audit period has passed.

2. Agreement to Hold Harmless. Each Beneficiary agrees to hold the other harmless of and from any and all claims which may arise in connection with the assets that each is taking in the final distribution.

3. After-Discovered Property and Trailing Income. Each Beneficiary agrees to divide any after-discovered assets trailing income, or general trust expenses according to the terms of the trust.

4. Distribution of Estate. Each Beneficiary agrees to the distribution of the Trust assets as described in the Proposed Trust Distribution shown in Schedule "G" of Exhibit "A". The distribution is net of concluding expenses but if any final tax or closing expenses of the Trust are discovered, these costs will be borne by each beneficiary in the same percentage as the asset distribution described in the trust. All personal property of S2, Decedent has been distributed to each Beneficiary's satisfaction. There is no remaining personal property requiring distribution by the Trustee. Each beneficiary acknowledges that he or she is solely responsible for any state or federal income tax associated with any distribution attributable to a retirement account or other tax-deferred investment.

5. Release of Claims. Each party agrees to release the others of and from all known and unknown claims related to the trust, and agrees that the Release provided herein is intended to be a full and complete release of any and all claims, actions, and causes of action arising out of any and all claims set forth above which might be asserted against the others. Therefore, each party hereby waives and surrenders all rights they may have under California Civil Code §1542, which provides as follows:

A general release does not extend to claims that the creditor or releasing party does not know or suspect to exist in his or her favor at the time of executing the release and that, if known by him or her, would have materially affected his or her settlement with the debtor or released party.

6. Attorney's Fees. In the event that it is necessary for any party hereto to bring an action to enforce or interpret the terms of this Agreement, the prevailing party in any such action shall be entitled to all costs incurred with respect thereto, including the prevailing party's reasonable attorney's fees.

7. Binding Arbitration. In the event that it is necessary for any party hereto to bring an action to enforce or interpret this Agreement, the dispute shall be conducted as a binding arbitration under the then existing commercial arbitration rules of the American Arbitration Association in Contra Costa County, California.

8. Governing Law. This Agreement shall be governed for all purposes by the laws of the State of California.

9. Counterparts. The parties agree that the Agreement may be executed in counterparts which, when assembled and integrated, shall be construed and given full force and effect as a single document.

10. Acknowledgments. Each party acknowledges that no promise, inducement, or other consideration has been offered for its assent to this Agreement, except as specifically set forth in this Agreement; that he has at all times been represented by legal counsel; and that he has freely and voluntarily agreed to the terms and conditions of this Agreement without any coercion, undue influence, or economic pressure, with the full recommendation and approval of his attorney and with the full understanding that this Agreement contains the entire agreement between the parties and that its terms are contractual and not mere recitals.

I, C1, hereby certify that I execute this Trust Estate Distribution Agreement freely and voluntarily on my own behalf and that I do hereby execute it on _____, 2021, at _____, California.

C1

I, C2, hereby certify that I execute this Trust Estate Distribution Agreement freely and voluntarily on my own behalf and that I do hereby execute it on _____, 2021, at _____, California.

C2

Exhibit 20

ACUÑA ❖ REGLI

Estate Planning ❖ Administration ❖ Conservatorship ❖ Inheritance Litigation

*Attorneys at Law
a California Limited Liability Partnership*

Alex Chen
Alex.Chen@AcunaRegli.com

December 22, 2021

C2

Re: Trust Distribution Agreement
Our File Name: Sample Trust

Dear Trust Beneficiaries:

The trustee has performed his/her role in collecting all assets, consolidating or selling assets, paying final bills, and providing an accounting to the beneficiaries. Your copy of the Trust Distribution Agreement which includes the trustee's accounting for the Sample Trust is enclosed. We are now ready to close the Trust and to distribute your gifts according to its terms.

Please review the accounting and, if you approve, complete, sign, and return the enclosed signature pages for the Trust Distribution Agreement and the W9. An envelope is enclosed for your convenience. When all approvals and W9s are received, the Trustee will make the distributions.

You are under no obligation to approve the accounting and your ultimate distribution is not conditioned upon your approval. However, the option for beneficiaries to approve the accounting is offered to avoid the time and cost of submitting the accounting to a court for approval before a distribution is made.

While the principal portion of your inheritance distribution is not taxable (beyond any estate taxes already paid), any income earned by the trust is taxable. Thus, you may be required to pay income tax on a portion of the distribution. The trustee will generate documents next tax season to provide guidance as to the taxable portion of the distribution. The trustee also will hold a reserve until the final tax return audit period has passed. The audit period is normally three years from the date the final tax return is filed, although it may be shorter if the trustee's request for a final determination is approved. After the audit period is completed, the trustee will distribute the remaining reserve, plus any income, minus any final expenses, to the residuary beneficiaries of the Trust.

Trusts are a lower cost and more efficient way to handle an estate, provided that all beneficiaries agree and no court proceedings are necessary. If you have any questions about the enclosed documents, I strongly encourage you to call our office as soon as possible. Please remember that the trustee cannot make any distributions until all beneficiary signature pages have been returned or a court has approved the accounting and distribution.

Sincerely yours,

Alex Chen
of
Acuña ❖ Regli

Enclosures
cc: C1

Exhibit 21

Request for Taxpayer Identification Number and Certification

**Give Form to the
 requester. Do not
 send to the IRS.**

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

Print or type.
See Specific Instructions on page 3.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
2 Business name/disregarded entity name, if different from above	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner. <input type="checkbox"/> Other (see instructions) ▶	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <i>(Applies to accounts maintained outside the U.S.)</i>
5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
6 City, state, and ZIP code	
7 List account number(s) here (optional)	

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number											
or											
Employer identification number											

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶
------------------	----------------------------	--------

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
 - Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
 - Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
 - Form 1099-S (proceeds from real estate transactions)
 - Form 1099-K (merchant card and third party network transactions)
 - Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
 - Form 1099-C (canceled debt)
 - Form 1099-A (acquisition or abandonment of secured property)
- Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 24% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. Individual. Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. Sole proprietor or single-member LLC. Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. Partnership, LLC that is not a single-member LLC, C corporation, or S corporation. Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. Other entities. Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. Disregarded entity. For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
<ul style="list-style-type: none"> Corporation 	Corporation
<ul style="list-style-type: none"> Individual Sole proprietorship, or Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes. 	Individual/sole proprietor or single-member LLC
<ul style="list-style-type: none"> LLC treated as a partnership for U.S. federal tax purposes, LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes. 	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
<ul style="list-style-type: none"> Partnership 	Partnership
<ul style="list-style-type: none"> Trust/estate 	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee) b. So-called trust account that is not a legal or valid trust under state law	The grantor-trustee ¹ The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor ⁴

For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.