



## *Estate Planning Illustrations*

A Series of Flowcharts Illustrating  
**ESTATE DISTRIBUTION & PLANNING TECHNIQUES**

AN ANALYSIS PREPARED EXCLUSIVELY FOR

**Jack & Jill Flash**

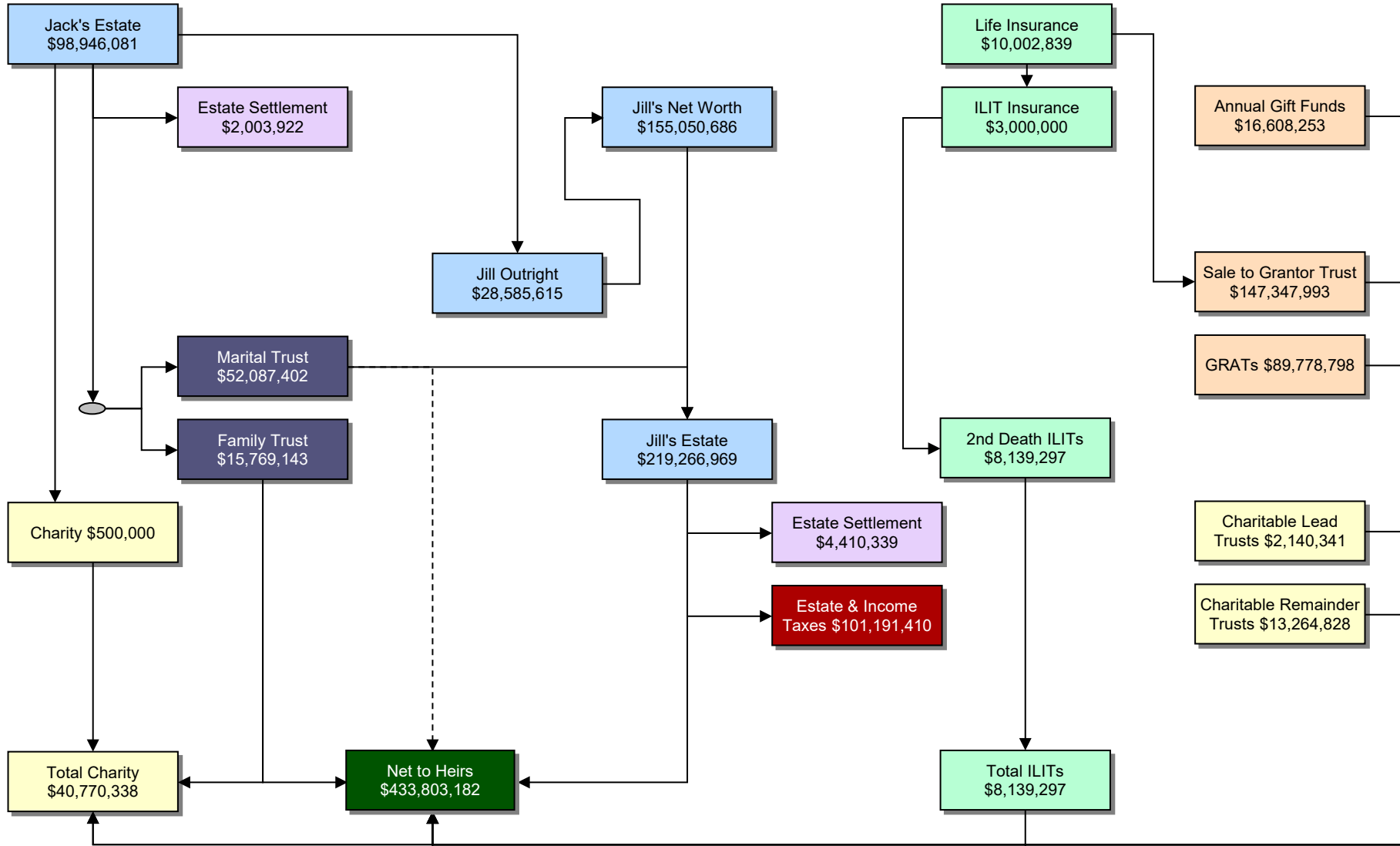
*Basic & Advanced Planning*



# Estate Flow Illustration

Jack & Jill Flash

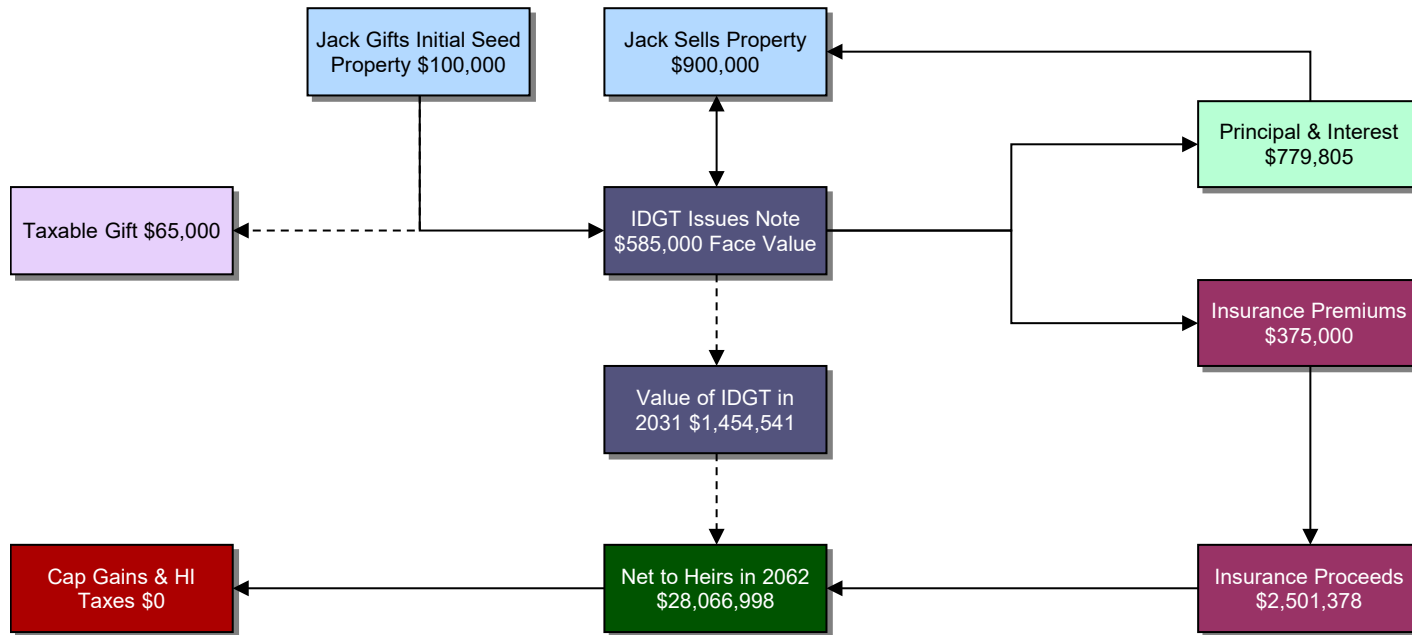
**Jack Dies in 2059 & Jill Dies in 2062**



## IDGT-ILIT Flow Illustration

Jack & Jill Flash

Property Transferred in 2023 in Exchange for 9-Year Note with 3.70% Interest Rate.



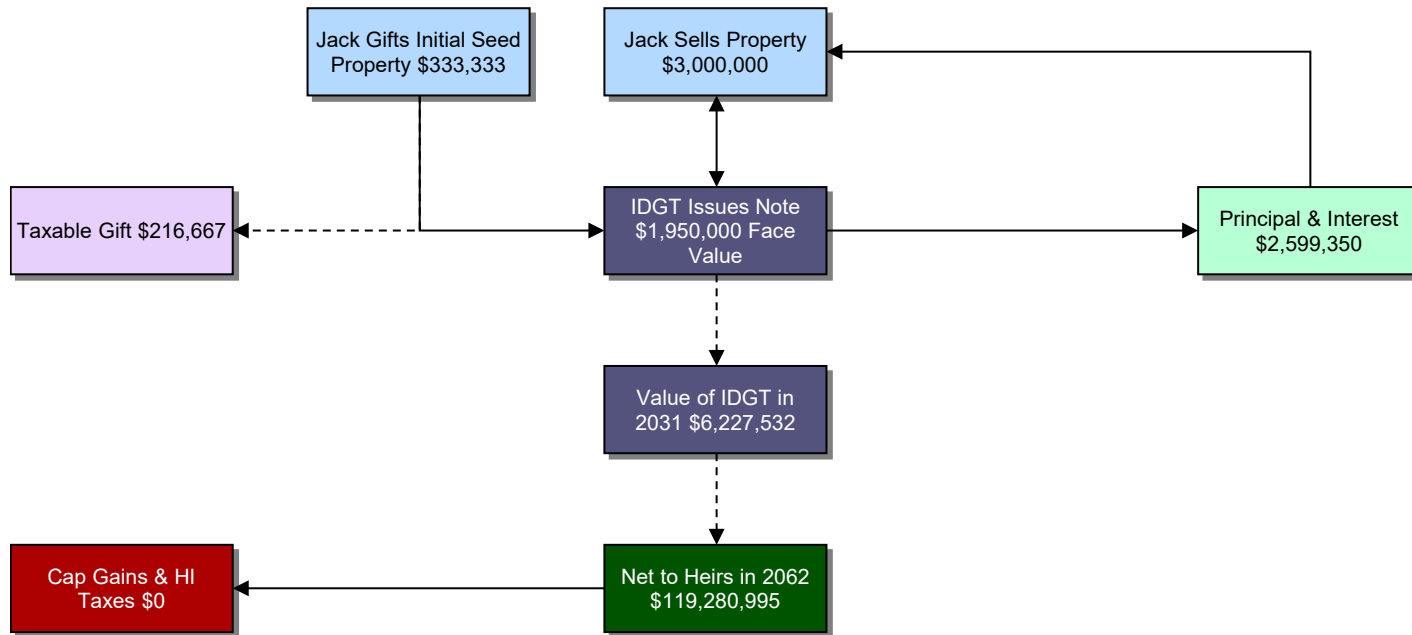
This illustration assumes that trust assets earn an annual pretax total return of 12.0%.



## IDGT Flow Illustration

Jack & Jill Flash

Property Transferred in 2023 in Exchange for 9-Year Note with 3.70% Interest Rate.



This illustration assumes that trust assets earn an annual pretax total return of 12.0%.

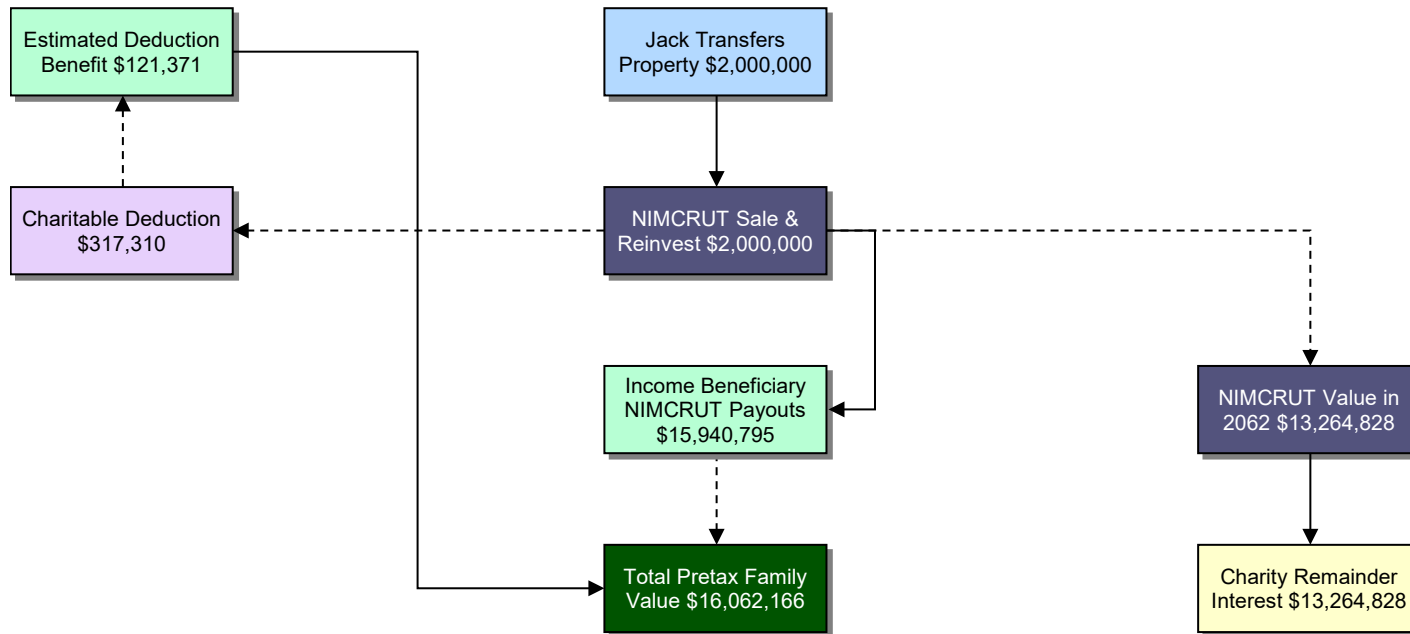




## NIMCRUT Flow Illustration

Jack & Jill Flash

Property Transferred in 2023 in Exchange for an Annual Payment Equal to 7.500% of Trust Property, Revalued Annually.



This illustration assumes that trust assets earn an annual pretax total return of 12.8%.



# Estate Flow Illustration with Generation-Skipping Transfer Planning

Jack & Jill Flash

**Jack Dies in 2023 and Jill Dies in 2023**

