

# Last Will and Testament of Tax E. Vater

(who died without a will)

**I**, Tax E. Vater, of Cherry Hill, New Jersey, do hereby publish this as my last will and testament. By not having my attorney prepare a will for me, I have opted to allow the State of New Jersey to make the following decisions for me:

**First, federal and state taxes:** Under the existing federal and state estate and/or inheritance tax laws, I understand there are certain legitimate avenues open to me to reduce these as well as related income taxes. However, I hereby direct that no efforts be made to reduce much estate and income tax liabilities, since I prefer to have my money used for Governmental purposes rather than for the benefit of my wife and children or those in need.

**Second, distribution:** Even if my wife and I have or adopt children together or have other descendants, I give my wife my entire estate. I give the rest (or all, if my wife does not survive) to my children or their descendants. If my wife and I have been estranged or even in the middle of a divorce when I die and she chooses to not give anything to our children, that's their problem. Perhaps they can get her and her new boyfriend or spouse to help them with their tuition or other needs. If one of my children or parents has special needs, that's also too bad. Even if assets of mine were owned separately and entirely by me before we even married, my children from this marriage, would get nothing. There is always the possibility the children could pursue a share of my estate through an expensive, prolonged and potentially fruitless lawsuit.

If I leave no child, other descendants or spouse, I leave my entire estate to my parents, or in default, to my brothers, sisters or their descendants, otherwise to my grandparents and their descendants (i.e., my aunts, uncles, cousins, etc.). I will let the State of New Jersey divide the assets equally, regardless of who I might have been close to during my lifetime or who might have cared for me.

If assets going to my parents or other relatives end up being used to pay their nursing home costs or other creditors which Medicare or Medicaid would have otherwise paid, that will just have to be.

*If I leave no spouse or next of kin, I leave my entire estate to the State of New Jersey rather than to my favorite charity or special friends.*

*I realize half brothers and sisters take the same share as whole brothers and sisters, even if they were not at all close to me, or I never really lived with them.*

**Third, guardians for minor children:** *I appoint my wife as guardian of my children and require that she report to the Probate Court each year and render an accounting of how, why and where she spent the money necessary for the proper care of my children. She must also file a performance bond, with sureties, to guarantee to the Probate Court's satisfaction that she will properly handle our children's money. As a further safeguard, my children shall have the right to demand and receive a complete accounting from their mother of all her financial actions with their money as soon as they reach the legal age. When our children become age 18, they shall have full rights to withdraw and spend their share of my estate. No one shall have the right to question my children's actions on how they decide to spend their respective shares, even if they are only 18 years of age.*

*Should my wife predecease me, or die while any of our children are minor, I do not wish to exercise my right to select the guardian of our children. Instead, I direct my friends and relatives to get together and select a guardian by mutual agreement and request that the Probate Court approve such person selected. If the parties fail to agree as to a guardian, or if the Probate Court does not agree to appoint the person selected by my friends and relatives, then I direct that the Probate Court make the selection of a guardian it so chooses, even a stranger, and to provide for payment of a fee to such person chosen by the Court for the services rendered.*

**Fourth, remarriage of my wife:** *If my wife remarries, her next husband shall legally be entitled to the lion's share of what assets my wife then possesses. Furthermore, if my wife also chooses not to prepare a will, her new husband shall a significant amount of here estate (even if really passed along by me). Should my children need some of this share for their support, he need not spend any part of his share on my children's behalf. He shall have the sole right to decide who is to get his share, even to the exclusion of my children.*

**Fifth, executor:** *I do not wish to name my personal choice of executor for handling all of the affairs of my estate. Rather, if my existing intestate heirs cannot agree on who should serve, I prefer to have the Probate Court select an administrator of their choosing, even if it is someone I might not approve of.*

**IN WITNESS WHEREOF**, I have set my hand to this Last Will and Testament this 20th day of September, 2011.

Name: *Jax F. Uater*