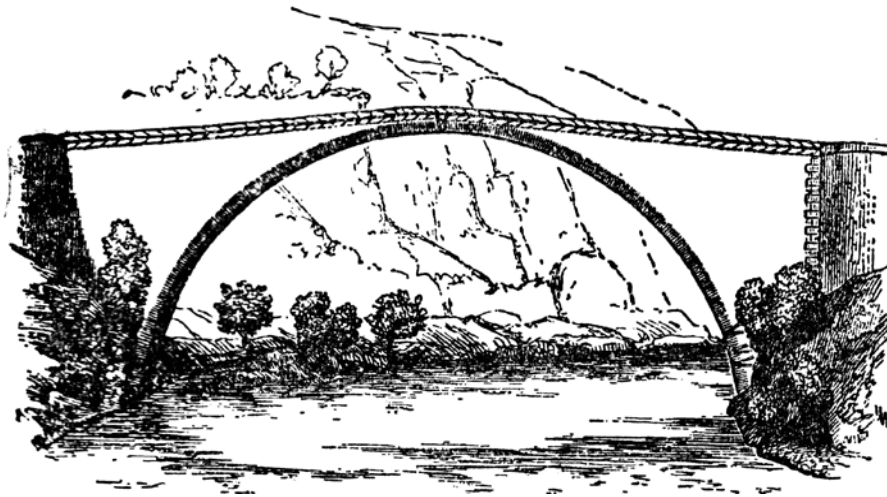


THE DAY AFTER GUIDE

~A GUIDE TO EASE THE WAY FOR THOSE YOU LEAVE BEHIND~

This packet is designed to assist those you leave behind after your death with the process of dealing with your financial affairs. It should be stored somewhere where it will be easy for your family to locate or given to a person you absolutely trust who is willing to deliver it at the necessary time to the person(s) you designate. An interactive Day After Guide can be found by going to www.smiliegrogers.com.



Courtesy of:

THE LAW OFFICE OF SMILIE G. ROGERS, PLLC
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Upon the death or disability of _____,
please deliver this document to _____ at
_____. Phone: _____.

Smilie Gregg Rogers, Esq.

I have prepared this short introduction to acquaint you with me and my practice areas. If I can be of service to you or your family, please feel free to give me a call. I try to return all calls within 24 hours.

I. About Smilie G. Rogers, Esq.

Practice Areas

My legal practice is primarily focused on estate planning (including the drafting of Wills, Trusts, Powers of Attorney, and Advance Health Care Directives); probate administration; general tax matters (including income, estate, fiduciary, partnership and corporate taxes); and charitable organizations. To a lesser extent, my practice also includes real estate matters and legal matters involving the formation, operation and termination of business entities.

Training and Experience You Can Count On:

I graduated in the top of my class from the University of Oregon School of Law (top 10% ranking) in 2000. In addition to a law degree, I also have a LL.M (legal masters) in Taxation, which I earned at the University of Washington School of Law in Seattle, Washington, in 2001. After obtaining my LL.M in taxation, I had the honor and privilege of serving as an attorney-advisor for a Judge at the United States Tax Court in Washington, D.C., for 2 years where I received excellent legal training and really began to hone my legal analytical skills in tax matters. I have been practicing law with the same focus on Trusts, Estates and Tax matters since I began to actively practice in law in 2003 and have worked with some very fine attorneys in different firms, each of whom has taught me a great deal and helped me further refine my practice skills. I believe that collectively: the passion I bring to my work, my dedication to my clients, my advanced education in taxation (which included advanced studies in estate tax, partnership tax, international tax, corporate tax, employee benefits, income tax and tax accounting) and the judicial and law firm training I have received in trust, estate and tax matters has provided me with training and experience my clients can count to achieve optimal results.

Where I Am Licensed to Practice:

I am licensed to practice law in Maine and Massachusetts. I am also an inactive member of the Virginia Bar. I am a former member of the Washington State Bar, from which I resigned after moving to the East Coast.

What Others Are Saying:

I am committed to providing my clients with prompt, dedicated and detailed service at reasonable rates but don't take my word for it; if you are a prospective client, please consider viewing the testimonial page of my website (www.smiliegregg.com) to read what others have to say about their experience or ask your accountant or financial advisor for their opinion about my level of training and experience in relation to your matter.

PERSONAL INFORMATION

Updated as of _____

(Information Necessary for Completion of Death Certificate)

In case of use by a couple, a second Personal Information page follows.

Full name (including middle name): _____

Home Address: _____

Mailing Address (if different): _____

Birthdate: _____

Place of Birth: _____

Date of Death: _____

Place of Death (Hospital; DOA; ER/outpatient; nursing home; residence, etc.): _____

City or Town of Death: _____; County of Death (Ex. York County): _____

State of Death: _____

Soc. Sec. No.: _____

Level of Education (Elementary – Secondary (0-12 grades)); College (1-4 or 5+ years): _____

Citizenship: _____ USA _____ Other _____

Ancestry (French, English, Irish, Scottish, African, Native American, Asian, Hispanic, etc.): _____

Race: (American Indian, Black, White, etc.): _____

Service in U.S. Armed Forces: Yes Branch: _____, Rank: _____ No

Occupation: _____; Industry/Kind of Business: _____

Employer: _____; Contact Information: _____

Marital Status: Married: Widowed: Domestic Partner: Never Married: Divorced:

Name of Most Recent Spouse/Partner: _____; SSN of Same: _____

Name of mother: _____

Name of father: _____

PERSONAL INFORMATION

Updated as of _____

(Information Necessary for Completion of Death Certificate)

Full name (including middle name): _____

Home Address: _____

Mailing Address (if different): _____

Birthdate: _____

Place of Birth: _____

Date of Death: _____

Place of Death (Hospital; DOA; ER/outpatient; nursing home; residence, etc.): _____

City or Town of Death: _____; County of Death (Ex. York County): _____

State of Death: _____

Soc. Sec. No.: _____

Level of Education (Elementary – Secondary (0-12 grades)); College (1-4 or 5+ years): _____

Citizenship: _____ USA _____ Other _____

Ancestry (French, English, Irish, Scottish, African, Native American, Asian, Hispanic, etc.): _____

Race: (American Indian, Black, White, etc.): _____

Service in U.S. Armed Forces: Yes Branch: _____, Rank: _____ No

Occupation: _____; Industry/Kind of Business: _____

Employer: _____; Contact Information: _____

Marital Status: Married: Widowed: Domestic Partner: Never Married: Divorced:

Name of Most Recent Spouse/Partner: _____; SSN of Same: _____

Name of mother: _____

Name of father: _____

CONTACT LIST

It is a good idea to attach a copy of your personal address book to this document of everyone who you want notified of your death so that they can be identified easily.

Alternatively, in the space below provide those you leave behind some direction in this regard.

NAME	RELATIONSHIP	PHONE/E-MAIL	ADDRESS

Additional pages attached: Yes

No

GENERAL CHECKLIST

THINGS TO DO AFTER MY DEATH

PLACE AN "X" IN THE LEFT COLUMN WHEN ITEM HAS BEEN COMPLETED	
	<p>Notify immediate family and close friends.</p> <ul style="list-style-type: none"> • A list of the names and contact information of the close family and friends you should contact <u>first</u> may be attached at the end of this document.
	<p>Evaluate the emotional impact on my surviving spouse, if any, children and close relatives and friends; arrange for support if required.</p>
	<p>Deal with donation of bodily organs to an "organ bank," as I have indicated in my Advance Health Care Directive or as I have otherwise indicated.</p> <p>Comments: _____</p> <p>_____</p>
	<p>Arrange care for pets, if any.</p> <p>Special Instructions (regarding feeding, medical issues, care, and placement):</p> <p>_____</p> <p>_____</p> <p>_____</p>
	<p>Evaluate the need for security at my residence or place of business.</p> <ul style="list-style-type: none"> • Cancel or rearrange home deliveries? • Have Post Office hold mail? • Change locks to home, office or other real estate?
	<p>Find perishable property (food, plants, etc.), arrange for care or disposal.</p> <ul style="list-style-type: none"> • Consider donations to local food banks, senior centers (which generally accept any food item, even if already opened); and other relief agencies.

	<p>Arrange funeral/burial services. See guide near the end of this packet.</p> <p>Comments: _____</p>
	<p>Notify agent under any power of attorney of my death</p> <ul style="list-style-type: none"> • Comment: <i>Powers of attorney are revoked by death and can no longer be used!</i> • Consider notifying my financial institutions that I have passed away if there are concerns of misuse of a power of attorney.
	<p>Notify <u>other</u> members of family and friends of my passing.</p> <ul style="list-style-type: none"> • A list of the names and contact information of the other family and friends you should contact may be attached at the end of this document.
	<p>Keep records of all payments for funeral and other expenses (for estate and income tax purposes).</p>
	<p>Locate safe deposit box(es); follow safe deposit box procedures (see procedure and location guide below).</p> <p>Comment: <i>To avoid delays with regard to access, consider arranging with the bank to give another person authorized access to your safe deposit box.</i></p>
	<p>Locate wills, codicils, trusts (see document locator below).</p>
	<p>Locate life insurance policies. (see document locator below).</p>
	<p>Locate other important documents, relationships, accounts, investments, etc. (see document locator below).</p>
	<p>Advise Social Security, MaineCare, other agencies as appropriate.</p>
	<p>Investigate social security benefits.</p>
	<p>Investigate life insurance.</p>
	<p>Investigate veterans burial allowance and other benefits.</p>
	<p>Investigate employee benefits, including accrued vacation pay, death benefits, final wages, retirement plans, deferred compensation, medical reimbursements.</p>
	<p>Investigate refunds on insurance.</p>
	<p>Investigate employee benefits, including accrued vacation pay, death benefits, final wages, retirement plans, deferred compensation, medical reimbursements.</p>
	<p>Investigate Keogh and IRA accounts.</p>

	<p>Investigate business, partnership and investment arrangements.</p> <p>Comments: _____</p> <p>_____</p> <p>_____</p> <p>_____</p>
	<p>Retain and meet with attorney regarding estate matters.</p> <p>Recommendations: _____</p>
	<p>Retain and meet with CPA as to tax and accounting matters.</p> <p>Recommendations: _____</p>
	<p>Meet with life insurance agent to collect proceeds or consider options.</p>
	<p>Obtain death certificates (ask attorney how many are needed (5 to 10 is a good number to start with)).</p> <ul style="list-style-type: none"> • Ask funeral director to order 5 to 10. • Also available at the town hall in the town/city of my death.
	<p>Deal with fire, theft, liability and auto insurance on my property.</p> <ul style="list-style-type: none"> • Auto policy company and policy no.: _____ • House policy company and policy no.: _____
	<p>Work with attorney and CPA to prepare inventory, list of accounts and list of debts</p>
	<p>Review credit cards and charge accounts, cancel as appropriate (see account information below).</p>
	<p>DO NOT pay any of my debts until the family or executor meets and discusses this with the estate attorney.</p>
	<p>Obtain valuations of assets, as appropriate (the estate attorney will assist you with this).</p> <p>Recommendations: _____</p>
	<p>If I have a Trust, arrange for an estate attorney to assist you or the Trustee.</p>
	<p>Arrange for final income tax return and estate tax return, as necessary.</p>

DOCUMENT LOCATION GUIDE

This section contains forms that pinpoint the location of your important documents and tell your loved ones and fiduciaries who should be notified on you disability or death.

These location lists will be extraordinarily helpful to your loved ones and fiduciaries and should be kept current.

HOME ADDRESS: _____

HOME LOCATION 1: _____
(*Example:* Bedside table in master bedroom)

HOME LOCATION 2: _____

HOME LOCATION 3: _____

HOME LOCATION 4: _____

SAFE-DEPOSIT BOX:

BANK AND LOCATION: _____

KEY LOCATION OR COMBINATION: _____

ADVISOR 1: _____

ADVISOR 2: _____

- Additional financial information is _____ is not _____ (check one) provided below.

		<i>Estate Planning Documents</i>	<i>Home Location 1</i>	<i>Home Location 2</i>	<i>Home Location 3</i>	<i>Home Location 4</i>	<i>Safe-Deposit Box</i>	<i>Advisor 1</i>	<i>Advisor 2</i>
	Living Trust								
Supporting Estate Planning	Original Will								
	Copies of Wills								
	Memorial Instructions								
	Affidavit and Certificate of Trust								
	Durable Power of Attorney								
	Advance Health Care Directive								
Business papers	Employment contracts								
	Partnership agreements								
	Corporation documents								
	Leases								
	Bills of sale								
Securities	Investment securities								
	Brokerage account								
	Stock certificates								
	Bonds								
	Annuity contracts								
	Stock-option plan								

Estate Planning Portfolio
Home Location 1
Home Location 2
Home Location 3
Home Location 4
Safe-Deposit Box
Advisor 1
Advisor 2

		<i>Estate Planning Portfolio</i>	<i>Home Location 1</i>	<i>Home Location 2</i>	<i>Home Location 3</i>	<i>Home Location 4</i>	<i>Safe-Deposit Box</i>	<i>Advisor 1</i>	<i>Advisor 2</i>
Retirement plans	Pension plan								
	Profit sharing plan								
	IRA								
Cash	Checkbook(s)								
	Savings Passbook(s)								
	Credit Card(s)								
	Bank Statements and Canceled Checks								
Other									

Estate Planning Portfolio
Home Location 1
Home Location 2
Home Location 3
Home Location 4
Safe-Deposit Box
Advisor 1
Advisor 2

Tax records	Income tax returns								
	Gift tax returns								
Real Estate	Deeds								
	Title insurance								
	Rental property records								
	Notes & loan agreements								
	Mortgages								
Personal effects and other assets	Tangible Personal Property								
	Memos								
	Car/boat/plane titles								
	Cemetery plot deed								
	Community property agreement								
	Insurance policies								
	Marriage certificate								
	Divorce/separation papers								
	Military papers								
	Birth certificates								
	List of relatives & friends								
	List of Advisors								

**DOCUMENT LOCATION
COMMENTS/NOTES**

SAFE-DEPOSIT BOX ACCESS PROCEDURES

If there is any danger of a will or trust contest, or a conflict between executor, trustee, family or beneficiaries, DO NOT go to safe deposit box without the involvement of an attorney experienced with estate administration.

- Banks often have their own rules about access to safety deposit boxes.
- For a small estate, an affidavit for collection of personal property should permit access to the safety deposit box.
- Some banks require the appointment of a personal representative before allowing access.

COMMENTS/NOTES

HOUSEHOLD ACCOUNT INFORMATION

Account	Company	Acct. #	Phone	When and how paid
Electric				
Water				
Sewer				
Gas				
Oil				
Landscaping				
Plowing				
RE Taxes				
Housecleaning				
Home phone				
Cell Phone				
Office Phone				
Internet				
Cable				
Car excise tax				
Home mortgage				
Business loans				
Credit Card 1				
Credit Card 2				
Credit Card 3				

COMMENTS/NOTES

FINANCIAL INFORMATION GUIDE

ADVISORS

	Name	Address	Phone
Attorney	_____	_____ _____	_____
Accountant	_____	_____ _____	_____
Trust Officer	_____	_____ _____	_____
Banker	_____	_____ _____	_____
Insurance Agent	_____	_____ _____	_____
Investment Advisor	_____	_____ _____	_____

Stockbroker

Physician

Other

Other

Other

Other

Other

REAL ESTATE

Residence

Location: _____

Date of Acquisition: _____

How Titled: Sole Name Joint with: _____

Other _____

Vacation Home

Location: _____

Date of Acquisition: _____

How Titled: Sole Name Joint with: _____

Other _____

Other Real Estate

Location: _____

Date of Acquisition: _____

How Titled: Sole Name Joint with: _____

Other _____

Location: _____

Date of Acquisition: _____

How Titled: Sole Name Joint with: _____

Other _____

Location: _____

Date of Acquisition: _____

How Titled: Sole Name Joint with: _____

Other _____

CASH AND BANK ACCOUNTS

Cash \$ _____ Location: _____

Cash \$ _____ Location: _____

Cash \$ _____ Location: _____

Bank Account
Number

Checking Accounts _____ \$ _____

_____ \$ _____

Savings Accounts _____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

Money Market Accounts

_____ \$ _____

_____ \$ _____

_____ \$ _____

_____ \$ _____

Certificates of Deposit

_____ \$ _____

_____ \$ _____

See attached continuation page: Yes No

INVESTMENT ACCOUNTS

	<u>Brokerage</u>	<u>Account No.</u>	<u>Account Manger</u>
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____
5.	_____	_____	_____

See attached continuation page: Yes No

**STOCKS AND BONDS
(Held Individually)**

	Company/Type	Number of shares Or Amount	Location
1.	_____	_____	_____
2.	_____	_____	_____
3.	_____	_____	_____
4.	_____	_____	_____
5.	_____	_____	_____
6.	_____	_____	_____
7.	_____	_____	_____

See attached continuation page: Yes No

LIFE INSURANCE

Policy Number and Type of Insurance (e.g., term, group, whole life, accidental death)	Named Beneficiary	Owner of Policy	Death Benefit
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
_____	_____	_____	\$ _____
Total			\$ _____

See attached continuation page: Yes No

RETIREMENT PLANS

Type	Company	Amount	Beneficiary
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____
_____	_____	\$ _____	_____

See attached continuation page: Yes No

FUNERAL/BURIAL GUIDE

Funeral Instructions

- Funeral home name and location: _____

- Telephone Number: _____
- Pre-Planned Arrangement? Yes No
- Burial or Cremation? Burial Cremation
- Viewing? Yes No
- Type of Casket/Urn: _____
- Open or Closed Casket? Open Closed
- Appearance (clothing, jewelry): _____
- Special Requests: _____
- Funeral/Memorial Service? Funeral Memorial: _____
 - Where? _____
- Who Should Preside at the Service? _____
- Pallbearers: _____
- Requested Hymns/Scriptures _____
- Place of Interment: _____
- Location of Cemetery Deed or Contract: _____
- Type of Headstone: _____

- Epitaph: _____

 - Special Requests: _____
- Obituary Notice? Yes No
- Donations in Lieu of Flowers? Yes To: _____ No
 - Special Requests: _____
- Funeral Instructions: _____

