

**SAMPLE POUROVER WILL**

**LAST WILL AND TESTAMENT**

**OF**

\_\_\_\_\_  
I, \_\_\_\_\_, a resident of and domiciled in White Plains, New York, make, publish and declare this to be my Last Will and Testament, revoking all wills and codicils at any time heretofore made by me.

**FIRST:** I direct that the expenses of my last illness and funeral, the expenses of the administration of my estate, and all estate, inheritance and similar taxes payable with respect to property included in my estate, whether or not passing under this will, and any interest or penalties thereon, shall be paid out of my residuary estate, without apportionment and with no right of reimbursement from any recipient of any such property. The provisions of this Article FIRST shall not apply to the extent that contrary provisions concerning the payment or apportionment of any such taxes have been or shall be made in any inter vivos instrument executed by me relating to any insurance, trusts, gifts or other transfers, jointly owned property or accounts, or property subject to power of appointment.

**SECOND:** I give all tangible personal property owned by me at the time of my death, including without limitation personal effects, clothing, jewelry, furniture, furnishings, household goods, automobiles and other vehicles, together with all insurance policies relating thereto, to those of my children \_\_\_\_\_ and \_\_\_\_\_ who survive me, in substantially equal shares, to be divided between them as they shall agree, or if they cannot agree, as my Executors shall determine.

**THIRD:** I give all the rest, residue and remainder of my property and estate, both real and personal, of whatever kind and wherever located, that I own or to which I shall be in any manner entitled at the time of my death (collectively referred to as my "residuary estate"), to the trustee under the following trust to be held and disposed of in accordance with the terms, covenants and conditions of such trust: \_\_\_\_\_ Living Trust dated \_\_\_\_\_, 20\_\_.

**FOURTH:** If any property of my estate vests in absolute ownership in a minor or incompetent, my Executors, at any time and without court authorization, may: distribute the whole or any part of such property to the beneficiary; or use the whole or any part for the health, education, maintenance and support of the beneficiary; or distribute the whole or any part to a guardian, committee or other legal representative of the beneficiary, or to a custodian for the beneficiary under any gifts to minors or transfers to minors act, or to the person or persons with whom the beneficiary resides. Evidence of any such distribution or the receipt therefor executed by the person to whom the distribution is made shall be a full discharge of my Executors from any liability with respect thereto, even though my Executors may be such person. If such beneficiary is a minor, my Executors may defer the