

DEFINITION OF CHILD OR DESCENDANT FOR MWTP

ARTICLE I Definitions and Miscellaneous Provisions

The following definitions and miscellaneous provisions shall apply under this Will:

A. **Surviving Spouse.** The "surviving spouse" of an individual, other than with respect to me, means the person (if any) who survives that individual and who is married to and living as husband and wife with that individual at the time of his or her death.

B. **Determining Descendants.** One's children and other descendants shall be determined according to applicable law, except to the extent modified by this Article or by other specific provisions of this Will.

1. A child adopted shall be treated under this Will as a child of his or her adopting parents and a descendant of their ancestors.

2. Adoptions and marriages that are recognized under this Will shall not affect prior distributions or other interests that have previously vested in possession, but they shall enable a person to receive distributions from or remainder or other interests in a trust still in existence. The descendants of a person who is treated as a child or descendant under this Article shall also be treated as descendants of such person's ancestors. The descendants of a person who is treated as not being a child or descendant under this Article shall also be treated as not being descendants of such person's ancestors.

3. The term "child" or "descendant" (and any plural form thereof) in this instrument shall include any biological child or descendant of mine (who has not been adopted by a person who is not a descendant of mine unless the adoptive parent is married to a descendant of mine or unless the adoptive parent was married to a descendant of mine who died prior to the adoption) whose conception has resulted from the use of a frozen gamete of a deceased descendant of mine and gamete of my deceased descendant's surviving spouse and that posthumously conceived descendant has been born or is in utero by the time of the determination of the descendants who would take

property outright or for whom it would be placed into separate trusts for descendants of mine under this Will.

C. **Survivorship.** A person (the "Non-Skip Person") shall not be deemed to have been alive on the date of my death or the date of any distribution from or any termination of any interest in a trust under this Will or any other event covered by Reg. §26.2651-1(a)(2)(iii) (or any successor thereto) for which date (the "Transfer Date") the date of the Non-Skip Person's death is relevant if; (a) the Non-Skip Person is alive on the Transfer Date but is not actually alive on the date ninety (90) days following the Transfer Date and (b) the existence of a condition of survivorship causes another person who otherwise would be assigned to a generation below that of the Non-Skip Person to be assigned to the generation of the Non-Skip Person for purposes of the Federal tax on generation-skipping transfers.

D. **Minor and Adult.** Whether an individual is a minor or an adult shall be determined under the laws of the individual's domicile at the time in question, except in cases when this Will has specifically defined "Minor" to mean a person under twenty-one (21) years of age.

E. **Code and Regulations.** References to the "Internal Revenue Code" or "Code" or to provisions thereof are to the Internal Revenue Code of 1986, as amended at the time in question. References to the "Regulations" and "Regs." are to the Regulations under the Code. If, by the time in question, a particular provision of the Code has been renumbered, or the Code has been superseded by a subsequent Federal tax law, the reference shall be deemed to be to the renumbered provision or the corresponding provision of the subsequent law, unless to do so would clearly be contrary to my intent as expressed in this Will. A similar rule shall apply to references to the Regulations.

F. **Per Stirpes.** Property that is to be divided among an individual's surviving or then-living descendants "per stirpes" or in "per stirpital shares" shall be divided into as many equal shares as there are children of the individual who are then living or who have died leaving surviving or then-living descendants. A share allocated to a deceased child of the individual shall be divided further among such deceased child's surviving or then-living descendants in the same manner.

G. **Disabled Trustee.** A Trustee is "disabled" (and while disabled shall not serve as Trustee) when a written certification is in effect that the examined Trustee is physically or mentally incapable of managing the affairs of the trust, whether or not there is an adjudication of the Trustee's incompetence.

1. This certification shall be valid only if it is signed by at least two (2) licensed physicians, each of whom has personally examined the Trustee.

2. This certification need not indicate any cause for the Trustee's disability.

3. A certification of disability shall be rescinded when a serving Trustee receives a certification that the former Trustee is capable of managing the trust's affairs. This certification, too, shall be valid only if it is signed by at least two (2) licensed physicians, each of whom has personally examined the Trustee and at least one (1) of whom is board certified in the specialty most closely associated with the former disability.

4. No person is liable to anyone for actions taken in reliance on the certifications under this paragraph or for dealing with a Trustee other than the one removed for disability based on these certifications.

H. **GST Exempt and GST Non-Exempt Trusts.** As used hereunder, any trust that is wholly exempt from Federal generation skipping tax shall be known as a "GST Exempt Trust" and any trust that is not wholly exempt from such tax shall be known as a "GST Non-Exempt Trust."

I. **Gross Estate.** "Gross estate" means my gross estate as determined for Federal estate tax purposes (or for state death tax purposes where relevant).

J. **Gifts of IRD.** If I makes any gift hereunder that is deductible as a charitable transfer for Federal estate tax purposes, I direct that each such gift shall be made to the extent possible from property that constitutes the right to "income in respect of a decedent" within the meaning of Code Sec. 691(a) not otherwise specifically disposed of hereunder but only the extent, if any, that funding such gift with such income does not cause that income to be included in the gross income of any trust hereunder.

K. **Terms Relating to Formula Gift.** The technical tax-related terms determining the Formula Gift shall be defined as follows: