



Firm \_\_\_\_\_

**Executor/Trustee/Receiver – Estate/Trust/Receivership Supplement****S-4**

1. Complete for each Firm member serving in an executor, trustee, receiver, conservator or similar position.

Name	Number of Years - experience in these capacities	Number of hours CPE completed that was related to trustee services in the last 3 years.

2. Does the Firm have procedures in place to ensure that all partners are aware of any Estate, Trust, Receivership or similar engagement prior to any firm member's acceptance of a position as a Trustee, Executor, Conservator or similar position? ☐ Yes ☐ No
3. Does the Firm have a written policy prohibiting:
- a. The use of Trust funds to invest in entities in which the Trustee, Firm, or related individual or entity is involved? ☐ Yes ☐ No
- b. Use of Trust funds as loans to the Trustee, owners or employees of the Firm or any Predecessor Firm or as loans to the Firm or any Predecessor Firm, itself. ☐ Yes ☐ No
- If "No", to either a. or b., please explain on a separate sheet.
4. Does the Firm have a policy requiring that any accounting services (bookkeeping, tax, etc.) performed under the name of the firm be either performed or reviewed by a firm member other than the executor, trustee or receiver? ☐ Yes ☐ No
- Are engagement letters required for such services? ☐ Yes ☐ No
5. Do all fees earned as executor, trustee or receiver inure to the benefit of the Firm? ☐ Yes ☐ No
- If "No", please provide the names of any estates, trusts and receiverships for which such fees do not inure to the benefit of the Firm. \_\_\_\_\_

6. Complete for any receivership and for funded trusts and estates with asset values in of \$500,000 or more.

Estate/Trust Name	Date Appointment Accepted	<sup>1</sup> Type	Executor/Trustee Name (s)	Position Held	Asset value (\$)	Asset Composition	<sup>2</sup> Related to other listed estates or trusts	Number of Beneficiaries	<sup>3</sup> Beneficiary Interest	Executor/Trustee Services Provided	CPA Firm Services Provided
							<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No		
							<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No		
							<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No		
							<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No		
							<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No		
							<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No		
							<input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Yes <input type="checkbox"/> No		

<sup>1</sup> E – Estate; P – Personal/Family Trusts; B – Business Trusts; C – Charities; F – Foundations; R – Real Estate; X – Receivership (Court Appointed); Z – Receivership (Other)

<sup>2</sup> If “Yes”, indicate which listed trusts/estates are related to each other.

<sup>3</sup> Check “Yes”, if a firm member or relative has any personal interest as heir or beneficiary of the trust or estate funds.

7. Provide the following information for each Estates/Trusts or group of related estates/Trusts with total asset value of \$2,500,000 or more.

- a. Discretionary Investment Authority ☐ Yes ☐ No
- i. If “Yes”, how is it exercised? \_\_\_\_\_
- ii. If applicable, are all investment goals and portfolio composition described in the Trust? ☐ Yes ☐ No
- If “No”, please explain: \_\_\_\_\_
- b. How often are reports made to beneficiaries? \_\_\_\_\_
- c. Is there an independent annual audit performed? ☐ Yes ☐ No
- d. Are any trustee duties delegated to others? ☐ Yes ☐ No
- e. If a professional Money Manager or Investment Adviser is used to manage investments, provide name: \_\_\_\_\_

I recognize that information submitted on this supplement becomes a part of my application for coverage and is therefore subject to all of the representations and conditions of that application.

Completion of this supplement does not guarantee that coverage will be automatically granted. Any coverage will be subject to underwriting review.

**FRAUD WARNINGS – Residents of California**

For your protection California law requires the following to appear on this form. Any person who knowingly presents false or fraudulent information to obtain or amend insurance coverage or to make a claim for the payment of a loss is guilty of a crime and may be subject to fines and confinement in state prison.

Signature \_\_\_\_\_ Date \_\_\_\_\_