

**PROBATE COURT OF HAMILTON COUNTY, OHIO
RALPH WINKLER, JUDGE**

IN THE MATTER OF _____

CASE NO. _____

**IRREVOCABLE TRUST AGREEMENT
(MINOR)**

This Agreement, entered into this _____ day of _____, _____
by and between RALPH WINKLER, PROBATE JUDGE, COURT OF COMMON PLEAS,
HAMILTON COUNTY, OHIO, as Grantor pursuant to the statutory authority of Ohio
Revised Code Section 2111.182, and _____ as
Trustee.

Section 1. Trust Property. The Grantor desires to create a trust authorized by
Ohio Revised Code Section 2111.182 for the purpose of receiving the sum of
_____. Said sum is the proceeds from an
 inheritance, personal injury or other (specify): _____.
and payable to _____, a minor child.

Section 2. Disposition of Trust Property. The sole beneficiary of said trust,
_____ (Date of birth _____) is to receive the principal
and accumulated undistributed net income from the trust when he/she attains the age of
twenty-five (25) years. The Trustee, may, if the beneficiary attends a college, technical
school, or other accredited institution of higher education, use the trust estate to pay the
tuition, fees room and board, and other expenses associated with the beneficiary
attending such school only with the permission of the Court.

Additionally, the Trustee may also apply to the Court for permission to expend such
amounts of the accumulated income and/or principal of the trust estate as the Trustee

deems necessary to provide for the beneficiary's health, education, comfort, maintenance and support, or to meet any emergency expense of the beneficiary. Funds may be expended for the foregoing items in the paragraph only upon the approval of the Probate Court.

Section 3. Trustee's Responsibility and Authority. The Trustee shall invest the trust funds as provided under Ohio Revised Code Section 2109.37, 2109.371 and 2109.372. Further, the Trustee shall have the authority to pay all income annually as is necessary to pay taxes on said income, college tuition and expenses, and to pay any other expenses incurred as a result of his/her duties under the Trust, including his/her fiduciary bond. The Trustee shall make accounts to the Court on a biennial basis, or at such other times as the Court may require. The Trustee shall incur no liability in handling the Trust estate, provided he/she exercises duties and responsibilities in a reasonable and prudent manner, and complies with the terms of this agreement. The Trustee accepts the Trust hereby created and agrees to carry out the provisions herein on her part to be done and performed, without compensation.

Section 4. Miscellaneous. The Trust being created shall be deemed to be an Ohio Trust, and shall be governed by the laws of the State of Ohio.

IN WITNESS WHEREOF, The parties hereto have executed this Agreement in duplicate as of the day and year first above written.

WITNESSES:

RALPH WINKLER, Probate Judge

Trustee

Typed or Printed Name