

# Gift Tax

Case Name  Default Case

Client's First Name  John  
 Client's Last Name  Doe

Elect Gift Splitting?  Yes  
 Tax Law To Apply  Sunset

### Pre-1977 Taxable Gift Information

Item	Client	Spouse
Pre-1977	0	0
1976 UC Adj	0	0

### Single-Year Analysis

Applicable Year  2002

### Multi-Year Analysis

Beginning Year  2002

Ending Year  2010

### Post-1976 Prior Taxable Gifts

Year	Client	Spouse
2002	1,000,000	0
2001	0	0
2000	0	0
1999	0	0
1998	0	0
1997	0	0
1996	0	0
1995	0	0
1994	0	0
1993	0	0
1992	0	0
1991	0	0
1990	0	0
1989	0	0
1988	0	0
1987	0	0
1986	0	0
1985	0	0
1984	0	0
1983	0	0
1982	0	0
1981	0	0
1980	0	0
1979	0	0
1978	0	0
1977	0	0

### Taxable Gift

Year	Client
2003	0
2004	0
2005	0
2006	0
2007	0
2008	0
2009	0
2010	0
2011	0
2012	0
2013	0
2014	0
2015	0
2016	0
2017	0
2018	0
2019	0
2020	0
2021	0
2022	0
2023	0
2024	0
2025	0

Gift Tax

## Single-Year Detailed Analysis

John Doe - Default Case

### General

Year of Gift	2002
Elect Gift Splitting?	Yes
Taxable Gift	1,000,000
Total Gift Tax Payable	0

### Pre-1977 Gift Information

	Spouse	Client
Cumulative Pre-1977 Taxable Gifts	0	0
1976 Unified Credit Adjustment	0	0

### Pre-Gift Details - Through 2001

	Spouse	Client
Cumulative Used Credit	0	0
Available Credit	345,800	345,800
Cumulative Post-1976 Taxable Gifts	0	0
Cumulative Gift Tax Paid	0	0

### Current Gift Details

	Spouse	Client
Maximum Tax Free Gift	1,000,000	1,000,000
Taxable Gift	500,000	500,000
Tentative Tax	155,800	155,800
Credit Applied	155,800	155,800
Gift Tax Payable	0	0

### Post-Gift Details

	Spouse	Client
Cumulative Used Credit	155,800	155,800
Available Credit	190,000	190,000
Cumulative Post-1976 Taxable Gifts	500,000	500,000
Cumulative Gift Tax Paid	0	0

Gift Tax

---

## Multi-Year General Analysis

*John Doe - Default Case*

---

### General

Year of Single-Year Analysis	2002
Elect Gift Splitting?	Yes

Year	Client Taxable Gift	Spouse Taxable Gift	Total Taxable Gift	Total Gift Tax
<b>2002</b>	<b>500,000</b>	<b>500,000</b>	<b>1,000,000</b>	<b>0</b>
2003	0	0	0	0
2004	0	0	0	0
2005	0	0	0	0
2006	0	0	0	0
2007	0	0	0	0
2008	0	0	0	0
2009	0	0	0	0
2010	0	0	0	0

Gift Tax

**Multi-Year Detailed Analysis for Client**

*John Doe - Default Case*

**General**

Year of Single-Year Analysis	2002	Pre-1977 Taxable Gifts	0
Elect Gift Splitting?	Yes	1976 Unified Credit Adjustment	0

**Client Analysis**

Year	Maximum Applicable Credit	Pre-Gift Cumulative Taxable Gifts	Taxable Gift	Maximum Tax-Free Gift	Tentative Tax	Pre-Gift Available Credit	Pre-Gift Cumulative Used Credit	Used Credit	Pre-Gift Cumulative Gift Tax	Gift Tax
<b>2002</b>	<b>345,800</b>	<b>0</b>	<b>500,000</b>	<b>1,000,000</b>	<b>155,800</b>	<b>345,800</b>	<b>0</b>	<b>155,800</b>	<b>0</b>	<b>0</b>
2003	345,800	500,000	0	500,000	0	190,000	155,800	0	0	0
2004	345,800	500,000	0	500,000	0	190,000	155,800	0	0	0
2005	345,800	500,000	0	500,000	0	190,000	155,800	0	0	0
2006	345,800	500,000	0	500,000	0	190,000	155,800	0	0	0
2007	345,800	500,000	0	500,000	0	190,000	155,800	0	0	0
2008	345,800	500,000	0	500,000	0	190,000	155,800	0	0	0
2009	345,800	500,000	0	500,000	0	190,000	155,800	0	0	0
2010	330,800	500,000	0	500,000	0	175,000	155,800	0	0	0

Gift Tax

## Multi-Year Detailed Analysis for Spouse

John Doe - Default Case

### General

Year of Single-Year Analysis	2002	Pre-1977 Taxable Gifts	0
Elect Gift Splitting?	Yes	1976 Unified Credit Adjustment	0

### Spouse Analysis

Year	Maximum Applicable Credit	Pre-Gift Cumulative Taxable Gifts	Taxable Gift	Maximum Tax-Free Gift	Tentative Tax	Pre-Gift Available Credit	Pre-Gift Cumulative Used Credit	Used Credit	Pre-Gift Cumulative Gift Tax	Gift Tax
2002	345,800	0	500,000	1,000,000	155,800	345,800	0	155,800	0	0
2003	345,800	500,000	0	500,000	0	190,000	155,800	0	0	0
2004	345,800	500,000	0	500,000	0	190,000	155,800	0	0	0
2005	345,800	500,000	0	500,000	0	190,000	155,800	0	0	0
2006	345,800	500,000	0	500,000	0	190,000	155,800	0	0	0
2007	345,800	500,000	0	500,000	0	190,000	155,800	0	0	0
2008	345,800	500,000	0	500,000	0	190,000	155,800	0	0	0
2009	345,800	500,000	0	500,000	0	190,000	155,800	0	0	0
2010	330,800	500,000	0	500,000	0	175,000	155,800	0	0	0