

Interrelated Marital Deduction

Default Case

John Doe

Assumptions

| | | | |
|--------------------------------------|-----------|-------------------------|--------|
| Year of Death | 2002 | Post 76 Taxable Gifts | 0 |
| Net Estate | 5,000,000 | >>Amount Included in GE | 0 |
| Non-Marital Deductible Distributions | 250,000 | 1976 Adjust to Credit | 0 |
| Non-Deductible Distributions | 1,000,000 | Gift Tax Paid | 0 |
| Alternative Base Amount | 0 | FOBI Deduction | 0 |
| Marital Distribution Percentage | 50.00% | Tax Law To Apply | Sunset |
| Other Credits | 0 | State Death Tax | 0 |
| | | SDT Freeze Year | 0 |

Results

| | | |
|--|---------|-----------|
| Marital Distribution | 25.93% | 1,296,667 |
| Other Available Distributions | 25.93% | 1,296,667 |
| Non-Marital Deductible Distributions | 5.00% | 250,000 |
| Non-Deductible Distributions | 20.00% | 1,000,000 |
| Total Death Tax Distributions | 23.13% | 1,156,667 |
| Net Estate | 100.00% | 5,000,000 |
| Net Estate | | 5,000,000 |
| Marital Deduction | | 1,296,667 |
| All Other Deductions (Pre SDT) | | 250,000 |
| Taxable Estate (Pre SDT) | | 3,453,333 |
| SDT Deduction | | 0 |
| All Other Deductions | | 250,000 |
| Taxable Estate | | 3,453,333 |
| Federal Estate Tax | | 988,127 |
| State Death Tax | | 168,540 |
| Total Death Tax | | 1,156,667 |
| Base Amount | | 3,750,000 |
| Total Death Tax | | 1,156,667 |
| After-Tax Base Amount | | 2,593,333 |
| Marital Distribution | | 1,296,667 |
| Marital Distribution as a % of After-Tax Base Amount | | 50.00% |