WORKSHEET 14—MARITAL DEDUCTION UNDER TRANSITIONAL RULE

Estate of _____

Determining D's "Adjusted Gross Estate"
Where D and D's Surviving Spouse
Owned Community Property

1. Amount of D's gross estate from Line 1, Page 1, of IRS Form 706, United States Estate (and Generation-Skipping Transfer) Tax Return (2006) $_____

2. Add the following:

   a. Total amount of D's gross estate that was D's interest in community property $_____

   b. Total value of gifts by D of community property that was included in D's gross estate $_____

   c. Total amount of proceeds from insurance on D's life to extent purchased with community property $_____

3. Total of Lines 2a, 2b, and 2c $_____

4. Subtract Line 3 from Line 1 of this form $_____

5. Divide amount on Line 4 by amount on Line 1 of this form. Carry to six decimal places and enter here _____

6. Add (a) amount of D's deductions allowed under Schedules J and K as shown on Line 17, Page 3; (b) the net losses during administration as shown on Line 18, Page 3; and (c) expenses incurred in administering property not subject to claims as shown on Line 19, Page 3, of IRS Form 706 $_____

7. Multiply amount shown on Line 6 of this form by amount shown on Line 5 of this form and enter here $_____

8. Add amounts shown on Lines 3 and 7 of this form and enter here $_____

9. Subtract Line 8 from Line 1 of this form. This is the amount of D's "adjusted gross estate" $_____

10. Divide amount on Line 9 of this form by 2. This is the amount that is 1/2 of D's adjusted gross estate $_____

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Determining the Amount of the Marital Deduction for D's Estate

11. Subtract Line 7 from Line 6 of this form $_____

12. Subtract Line 11 from Line 3 of this form $_____

13. Subtract Line 12 of this form from $250,000.00 $_____

14. Compare Lines 10 and 13 of this form and enter *larger* amount here and as Item 20 of the Recapitulation on Page 3 of IRS Form 706 and add the words "computation attached" to Item 20. $_____

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