

Estate of	Date of death	Name of donee
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**First Limitation**

	A	B (See footnote below)
1. Gift tax amount of gift		
2. Annual exclusion applicable to line 1		
3. Marital deduction applicable to line 1		
4. Charitable deduction applicable to line 1		
5. Total of lines 2, 3, and 4		
6. Amount of gift (line 1 less line 5)		
7. Taxable gifts (line (j), Schedule A, Form 709)		
8. Specific exemption allowed (line (h) (3), Sch. A, Form 709)		
9. Total of lines 7 and 8		
10. Total gift tax paid (line 8, page 1, Forms 709)		
11. First limitation $\left(\frac{\text{line 6}}{\text{line 9}} \times \text{line 10}\right)$		
12. Total first limitation (line 11, column A plus column B)		

Footnote: Use column B for portion of donor's gift reported by spouse in case of split gifts.

**Second Limitation**

13. Estate tax value of gift		
14. Enter one of the following: (a) If line 1 is less than or equal to line 13, enter line 1 less line 2 (b) If line 1 is greater than line 13, enter line 13 less $\left(\frac{\text{line 13}}{\text{line 1}} \times \text{line 2}\right)$		
15. Estate tax marital deduction		
16. Value of qualifying property passing to spouse		
17. Attributable marital deduction $\left(\frac{\text{line 15}}{\text{line 16}} \times \text{line 14}\right)$		
18. Estate tax charitable deduction attributable to line 13, less whichever of the following is applicable: (a) If line 1 is less than or equal to line 13, subtract line 2 (b) If line 1 is greater than line 13, subtract $\left(\frac{\text{line 13}}{\text{line 1}} \times \text{line 2}\right)$		
19. Total of lines 17 and 18		
20. Value of the gift (line 14 less line 19)		
21. Gross estate		
22. Marital deduction		
23. Charitable deduction		
24. Total of lines 22 and 23		
25. Line 21 less line 24		
26. Adjusted taxable gifts (line 4, page 1, Form 706)		
27. Total of line 25 and 26		
28. Tentative tax less aggregate gift taxes payable and applicable credit amount (line 12, page 1 Form 706 (8-2013 revision))		
29. Second limitation $\left(\frac{\text{line 20}}{\text{line 27}} \times \text{line 28}\right)$		
30. Limitation of credit (enter line 12 or 29, whichever is smaller)		

Note: When gifts for more than one full taxable year are included in the gross estate, a Separate computation of the two limitations must be made for each taxable year.