

Question 1 - 2025

| | |
|---|--|
| 1. Gifts (§§ 2501(a), 2503(a)) | |
| 2. – Annual Exclusion (§ 2503(b)) | |
| 3. – Deductions (§§ 2522-2524) | |
| 4. Taxable Gifts | |
| 5. Tentative Gift Tax (§§ 2502(a)(1), 2001(c)) | |
| 6. – Unified Credit (§§ 2505(a), 2010(c)) | |
| 7. Gift Tax | |

| Question 2 - 2026 | |
|---|--|
| 8. Gifts Current Year (§§ 2501(a), 2503(a)) | |
| 9. – Annual Exclusion (§ 2503(b)) | |
| 10. – Deductions (§§ 2522-2524) | |
| 11. Taxable Gifts Current Year | |
| 12. + Prior Year’s Taxable Gifts (§ 2504(a)) | |
| 13. Cumulative Taxable Gifts | |
| 14. Tentative Gift Tax on Cumulative Taxable Gifts (Line 13) (§ 2502(a)(1)) | |
| 15. – Tentative Gift Tax on Prior Year’s Taxable Gifts (Line 12) (§ 2502(a)(2)) | |
| 16. Tentative Gift Tax | |
| 17. Current Year’s Unified Credit (§§ 2505(a)(1), 2010(c)) | |
| 18. – Unified Credit Previously Used | |
| 19. Unified Credit Allowable | |
| 20. Gift Tax (Line 16 – Line 19) | |

| Question 3 | |
|--|--|
| 1. Gross Estate (§§ 2032-2044) | |
| 2. – Deductions (§§ 2053-2058) | |
| 3. Taxable Estate (§§ 2051, 2001(b)(1)(A)) | |
| 4. + Adjusted Taxable Gifts (\$ 2001(b)(1)(B)) | |
| 5. Tentative Estate Tax Base | |
| 6. Tentative Estate Tax (\$ 2001(b)(1)) | |
| 7. – Tax on Lifetime Taxable Gifts at Date of Death Rates (\$ 2001(b)(2)) | |
| 8. Gross Estate Tax (\$ 2001(b)) | |
| 9. – Unified Credit & Other Credits (§§ 2010-2016) | |
| 10. Estate Tax | |

| Question 4 | |
|--|--|
| 1. Gross Estate (§§ 2032-2044) | |
| 2. – Deductions (§§ 2053-2058) | |
| 3. Taxable Estate (§§ 2051, 2001(b)(1)(A)) | |
| 4. + Adjusted Taxable Gifts (§ 2001(b)(1)(B)) | |
| 5. Tentative Estate Tax Base | |
| 6. Tentative Estate Tax (§ 2001(b)(1)) | |
| 7. – Tax on Lifetime Taxable Gifts at Date of Death Rates (§ 2001(b)(2)) | |
| 8. Gross Estate Tax (§ 2001(b)) | |
| 9. – Unified Credit & Other Credits (§§ 2010-2016) | |
| 10. Estate Tax | |

| Question 5, Option a | |
|---|--|
| 1. Gross Estate (§§ 2032-2044) | |
| 2. – Deductions (§§ 2053-2056A) | |
| 3. Taxable Estate (§ 2051) | |
| 4. Gross Estate Tax (§ 2001(b)) | |
| 5. – Unified Credit & Other Credits (§§ 2010-2016) | |
| 6. Estate Tax | |

| Question 5, Option b - Gift tax | |
|--|--|
| 1. Taxable Gifts (§§ 2501(a), 2503(a)) | |
| 2. – Annual Exclusion (§ 2503(b)) | |
| 3. – Deductions (§§ 2522-2524) | |
| 4. Taxable Gifts | |
| 5. Tentative Gift Tax (§§ 2502(a)(1), 2001(c)) | |
| 6. – Unified Credit (§§ 2505(a), 2010(c)) | |
| 7. Gift Tax | |

| Question 5, Option b - Estate tax | |
|--|--|
| 1. Gross Estate (§§ 2032-2044) | |
| 2. – Deductions (§§ 2053-2058) | |
| 3. Taxable Estate (§§ 2051, 2001(b)(1)(A)) | |
| 4. + Adjusted Taxable Gifts (§ 2001(b)(1)(B)) | |
| 5. Tentative Estate Tax Base | |
| 6. Tentative Estate Tax (§ 2001(b)(1)) | |
| 7. – Tax on Lifetime Taxable Gifts at Date of Death Rates (§ 2001(b)(2)) | |
| 8. Gross Estate Tax (§ 2001(b)) | |
| 9. – Unified Credit & Other Credits (§§ 2010-2016) | |
| 10. Estate Tax | |

Total Tax, Option b (Gift Tax + Estate Tax):