

<i>TABLE 3</i>	WITHOUT GIFT	WITH GIFT
TAXABLE ESTATE	\$2,000,000	\$500,000
ADJUSTED TAXABLE GIFTS	\$0	\$1,500,000
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TOTAL TAX BASE	\$2,000,000	\$2,000,000
TENTATIVE ESTATE TAX	\$780,800	\$780,800
LESS: GIFT TAX PAID	\$0	(\$210,000)
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GROSS ESTATE TAX	\$780,800	\$570,800
LESS: UNIFIED CREDIT	\$555,800	(\$555,800)
LESS: STATE TAX CREDIT	(\$24,900)	(\$2,500)
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NET FEDERAL ESTATE TAX	\$200,100	\$12,500
MN ESTATE TAX ON ABOVE FACTS	\$99,600	\$10,000
GIFT TAX ON DEATHBED TRANSFER	\$0	\$210,000
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TOTAL TRANSFER TAXES	\$299,700	\$232,500
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SAVINGS		\$67,200 22.4%