

SCHEDULE C Deceased Spousal Unused Exclusion (DSUE) Amount

Provide the following information to determine the DSUE amount and applicable credit received from prior spouses. Complete Schedule A before beginning Schedule C.

A Name of Deceased Spouse (dates of death after December 31, 2010 only)	B Date of Death	C Portability Election Made?		D If "Yes," DSUE Amount Received from Spouse	E DSUE Amount Applied by Donor to Lifetime Gifts (list current and prior gifts)	F Date of Gift(s) (enter as mm/dd/yy for Part 1 and as yyyy for Part 2)	G RESERVED					
		Yes	No									
Part 1—DSUE RECEIVED FROM LAST DECEASED SPOUSE												
Part 2—DSUE RECEIVED FROM PREDECEASED SPOUSE(S)												

TOTAL (for all DSUE amounts applied for Part 1 and Part 2)							
1 Donor's basic exclusion amount (see instructions)	.	.	.	.	.	.	1
2 Total from column E, Parts 1 and 2	.	.	.	.	.	.	2
3 Reserved	.	.	.	.	.	.	3
4 Add lines 1 and 2	.	.	.	.	.	.	4
5 Applicable credit on amount in line 4 (See <i>Table for Computing Gift Tax</i> in the instructions). Enter here and on line 7, Part 2—Tax Computation	.	.	.	.	.	.	5
6 Reserved	.	.	.	.	.	.	6
7 Reserved	.	.	.	.	.	.	7
8 Reserved	.	.	.	.	.	.	8
9 Reserved	.	.	.	.	.	.	9
10 Reserved	.	.	.	.	.	.	10

SCHEDULE D Computation of Generation-Skipping Transfer Tax

Note. Inter vivos direct skips that are completely excluded by the GST exemption must still be fully reported (including value and exemptions claimed) on Schedule D.

Part 1—Generation-Skipping Transfers

A Item No. (from Schedule A, Part 2, col. A)	B Value (from Schedule A, Part 2, col. H)	C Nontaxable Portion of Transfer	D Net Transfer (subtract col. C from col. B)
1			
Gifts made by spouse (for gift splitting only)			

(If more space is needed, attach additional statements.)

Form **709** (2012)