

**Table A—Unified Rate Schedule**

| Column A            | Column B                | Column C                  | Column D                                      |
|---------------------|-------------------------|---------------------------|---|
| Taxable amount over | Taxable amount not over | Tax on amount in column A | Rate of tax on excess over amount in column A |
|                     |                         |                           | (Percent)                                     |
| 0                   | \$10,000                | 0                         | 18  |
| \$10,000            | 20,000                  | \$1,800                   | 20  |
| 20,000              | 40,000                  | 3,800                     | 22  |
| 40,000              | 60,000                  | 8,200                     | 24  |
| 60,000              | 80,000                  | 13,000                    | 26  |
| 80,000              | 100,000                 | 18,200                    | 28  |
| 100,000             | 150,000                 | 23,800                    | 30  |
| 150,000             | 250,000                 | 38,800                    | 32  |
| 250,000             | 500,000                 | 70,800                    | 34  |
| 500,000             | 750,000                 | 155,800                   | 37  |
| 750,000             | 1,000,000               | 248,300                   | 39  |
| 1,000,000           | 1,250,000               | 345,800                   | 41  |
| 1,250,000           | 1,500,000               | 448,300                   | 43  |
| 1,500,000           | 2,000,000               | 555,800                   | 45  |
| 2,000,000           | 2,500,000               | 780,800                   | 49  |
| 2,500,000           | 3,000,000               | 1,025,800                 | 53  |
| 3,000,000           | -----                   | 1,290,800                 | 55  |

**Table B Worksheet**

| Federal Adjusted Taxable Estate  |          |
|--|----------|
| 1 Federal taxable estate (from Tax Computation, Form 706, line 3)  | \$ _____ |
| 2 Adjustment   | 60,000   |
| 3 Federal adjusted taxable estate.   |          |
| Subtract line 2 from line 1. Use this amount to compute maximum credit for state death taxes in Table B. |          |

**Table B**

| Computation of Maximum Credit for State Death Taxes<br>(Based on Federal adjusted taxable estate computed using the worksheet above.) |   |                                       |   |   |   |                                       |   |
|---|---|---------------------------------------|---|---|---|---------------------------------------|---|
| (1)<br>Adjusted taxable estate equal to or more than—   | (2)<br>Adjusted taxable estate less than— | (3)<br>Credit on amount in column (1) | (4)<br>Rate of credit on excess over amount in column (1) | (1)<br>Adjusted taxable estate equal to or more than— | (2)<br>Adjusted taxable estate less than— | (3)<br>Credit on amount in column (1) | (4)<br>Rate of credit on excess over amount in column (1) |
|   |   |                                       | (Percent)   |   |   |                                       | (Percent)   |
| 0   | \$40,000                                  | 0                                     | None  | 2,040,000   | 2,540,000                                 | 106,800                               | 8.0   |
| \$40,000  | 90,000                                    | 0                                     | 0.8   | 2,540,000   | 3,040,000                                 | 146,800                               | 8.8   |
| 90,000  | 140,000                                   | \$400                                 | 1.6   | 3,040,000   | 3,540,000                                 | 190,800                               | 9.6   |
| 140,000   | 240,000                                   | 1,200                                 | 2.4   | 3,540,000   | 4,040,000                                 | 238,800                               | 10.4  |
| 240,000   | 440,000                                   | 3,600                                 | 3.2   | 4,040,000   | 5,040,000                                 | 290,800                               | 11.2  |
| 440,000   | 640,000                                   | 10,000                                | 4.0   | 5,040,000   | 6,040,000                                 | 402,800                               | 12.0  |
| 640,000   | 840,000                                   | 18,000                                | 4.8   | 6,040,000   | 7,040,000                                 | 522,800                               | 12.8  |
| 840,000   | 1,040,000                                 | 27,600                                | 5.6   | 7,040,000   | 8,040,000                                 | 650,800                               | 13.6  |
| 1,040,000   | 1,540,000                                 | 38,800                                | 6.4   | 8,040,000   | 9,040,000                                 | 786,800                               | 14.4  |
| 1,540,000   | 2,040,000                                 | 70,800                                | 7.2   | 9,040,000   | 10,040,000                                | 930,800                               | 15.2  |
|   |   |                                       |   | 10,040,000  | -----                                     | 1,082,800                             | 16.0  |

**Examples showing use of Schedule B**

**Example where the alternate valuation is not adopted; date of death, January 1, 1999**

| Item number | Description including face amount of bonds or number of shares and par value where needed for identification. Give CUSIP number.  | Unit value | Alternate valuation date | Alternate value | Value at date of death |
|-------------|---|------------|--------------------------|-----------------|------------------------|
| 1           | \$60,000-Arkansas Railroad Co. first mortgage 4%, 20-year bonds, due 2001. Interest payable quarterly on Feb. 1, May 1, Aug. 1 and Nov. 1; N.Y. Exchange, CUSIP No. XXXXXXXXX . . . . . | 100        |                          | \$ _____        | \$ 60,000              |
|             | Interest coupons attached to bonds, item 1, due and payable on Nov. 1, 1998, but not cashed at date of death . . . . .  |            |                          |                 | 600                    |
|             | Interest accrued on item 1, from Nov. 1, 1998, to Jan. 1, 1999 . . . . .  |            |                          |                 | 400                    |
| 2           | 500 shares Public Service Corp., common; N.Y. Exchange, CUSIP No. XXXXXXXXX . . . . .   | 110        |                          |                 | 55,000                 |
|             | Dividend on item 2 of \$2 per share declared Dec. 10, 1998, payable on Jan. 10, 1999, to holders of record on Dec. 30, 1998 . . . . .   |            |                          |                 | 1,000                  |