

Estate of

_____,
Decedent

Court File No. _____

SURVIVING SPOUSE'S
 RESPONDENT'S
**AUGMENTED ESTATE
 COMPUTATION WORKSHEET**

NOTE: The surviving spouse may elect to receive a share of the Estate which may be greater than the amount otherwise passing to the spouse. In order to determine whether the election provides a benefit to the surviving spouse, it is necessary to calculate the value of the "augmented estate." The calculation takes into account not only the assets of the decedent's probate estate, but also non-probate assets, lifetime transfers by the decedent to the surviving spouse and others, and transfers by the surviving spouse. The augmented estate elective share statute, Minn. Stat. § 524.2-201 through 524.2-214, is very detailed, and should be reviewed carefully when preparing this form.

INSTRUCTIONS: This form is intended to permit the computation complete in one form of the spousal augmented share in an orderly manner with the enumeration and categories of all transfers and property ownership covered by the statute. The form serves as a checklist and reminder of the various types of transfers and property ownership. Attach schedules where necessary. To exercise the surviving spouse's election use petition form P565. If an amount can be inserted in two or more categories, only include it in a single (proper) category. Decedent's non-probate transfers to others are excluded to the extent decedent received full and fair consideration or transfer was pursuant to a written joinder or consent of the surviving spouse. See Minn. Stat. § 524.2-208(c) for valuation of property.

PART I: Calculating the Augmented Estate		Subtotal	Total
1	Decedent's probate estate from Inventory (P600) (524.2-204)		
2	Funeral and administrative expenses	2	
3	Homestead (subtract only the value included in line 1)	3	
4	Family allowances and exemptions	4	
5	Liens	5	
6	Mortgages	6	
7	Enforceable claims	7	
8	Total Subtractions (Add lines 2 through 7) (524.2-204)		
9	Net Probate Estate (line 1 minus line 8)		

10	Decedent's nonprobate transfers (other than the homestead) to persons OTHER THAN SURVIVING SPOUSE (524.2-205)	10		
11	Property owned by Decedent at death not passing to the Estate or surviving spouse:	11		
12	Property subject to a present exercisable general power of appointment by Decedent (524.2-205(1)(i))	12		
13	Decedent's share of survivorship property (524.2-205(1)(ii))	13		
14	Insurance proceeds on Decedent's life if Decedent owned policy or held general power over policy or Proceeds (524.2-205(1)(iii))	14		
15	Annuity contracts where Decedent was primary annuitant (524.2-205(1)(iv))	15		
16	Pensions (excluding social security) (524.2-205(1)(v))	16		
17	Transfer by Decedent during marriage and not included in lines 12 through line 16 (524.2-205(2))	17		
18	Irrevocable transfers where Decedent retained power of appointment to possess/enjoy corpus/income (524.2-205(2)(ii))	18		
19	Transfers by Decedent under power of appointment exercisable by Decedent alone, Decedent with another or by a non-adverse party (524.2-205(2)(ii))	19		
20	Transfers during marriage and during 2 year period preceding Decedent's death (524.2-205(3)):	20		
21	Termination of a right, interest, power over property (524.2-205(3)(i))	21		
22	Insurance on life of Decedent (524.2-205(3)(ii))	22		
23	Any other transfer to others aggregating \$10,000 or more per donee (524.2-205(3)(iii))	23		
24	Total Transfers TO OTHERS (Add lines 12 through 23)		24	

25	Decedent's Nonprobate Transfers TO SURVIVING SPOUSE, not including homestead & property under social security (524.2-206):	25		
26	Property subject to a presently exercisable general power of appointment by Decedent (524.2-205(1)(i))	26		
27	Decedent's share of survivorship property (524.2-205(1)(ii))	27		
28	Insurance proceeds on Decedent's life if Decedent owned policy or held general power over policy or proceeds (524.2-205(1)(iii))	28		
29	Annuity contracts where Decedent was primary annuitant (524.2-205(1)(iv))	29		
30	Pensions (excluding social security) (524.2-205(1)(v))	30		
31	Irrevocable transfers where Decedent retained power of appointment to possess/enjoy corpus/income (524.2-205(2)(i))	31		
32	Transfers by Decedent under power of appointment exercisable by Decedent alone, Decedent with another or by a non-adverse party (524.2-205(2)(ii))	32		

33	Surviving spouse's Property and surviving spouse's Nonprobate Transfers to Other, not already included in line 1 or lines 26-32 (524.2-207):	33			
34	Property owned by surviving spouse at Decedent's death, other than homestead (524.2-207(a)(i)):	34			
35	Surviving spouse's nonprobate transfers, except surviving spouse's interest in survivorship property had surviving spouse been the Decedent (524.2-207(2)):	35			
36	Property subject to a presently exercisable general power of appointment by surviving spouse (524.2-205(1)(i))	36			
37	Surviving spouse's share of survivorship property (524.2-205(1)(ii))	37			
38	Insurance proceeds on Decedent's life if surviving spouse owned policy or held general power over policy or proceeds (524.2-205(1)(iii))	38			
39	Annuity contracts where surviving spouse was primary annuitant (524.2-205(1)(iv))	39			
40	Pensions (excluding social security) (524.2-205(1)(v))	40			
41	Total SURVIVING SPOUSE'S Property and Transfers (add lines 26 through 40)	41			
42	LESS: Mortgages, liens, and enforceable claims	42			
43	Net SURVIVING SPOUSE'S Property and Transfers (line 41 minus 42)			43	
44	Total Augmented estate (add lines 9, 24, 43)			44	
45	Elective share percentage (524.2-202(a))			45	%
46	Elective share amount (524.2-202(a)) (line 44 times line 45)			46	
47	Supplemental elective share amount (524.2-202(b))			47	\$75,000
48	Enter the GREATER of Line 46 or 47			48	

PART II: Funding the elective share amount (524.2-209):

49	That part of the amount on line 9 which passes to the surviving spouse by will or intestate succession (525.2-208(c) for valuation of a partial interest passing to surviving spouse)			49	
50	That part of the amounts on line 9 and 24 which would have passed to the surviving spouse but which were disclaimed			50	
51	The amount on line 43	51			
52	Enter twice the percentage on line 45 (for example if line 45 is 50%, enter 100%) (524.2-209(a)(3))	52	%		
53	Multiply the amount on line 51 by the percentage on line 52. This is the “applicable percentage” of the surviving spouse’s property which will be charged against the elective share of the surviving spouse			53	
54	Add lines 49, 50, and 53			54	
55	Subtract line 54 from 48. This is the unsatisfied balance of elective share amount. (if the result is ZERO or negative , STOP HERE; the spouse is receiving by will, intestate succession or nonprobate transfer all of the augmented estate to which the spouse is entitled. If the result is greater than zero , continue on.)			55	
56	Subtract line 49 from line 9			56	
57	Enter the amount from line 24	57			
58	Add lines 21 and 23 and enter here	58			
59	Subtract lien 58 from line 57			59	
60	Enter the amount from line 50	60			
61	Enter any spousal disclaimers of a transfer included on line 21 (certain terminations) and line 23 (outright gifts)	61			
62	Subtract line 61 from line 60			62	
63	Add lines 56, 59, and 62			63	
64	If the amount on line 63 is less than or equal to amount on line 55, enter 100% on this line. Otherwise , divide the amount on line 55 by the amount on line 63 and enter the result as a percentage. (The percentage on this line is the share which each asset whose value is included on line 63 is required to contribute to the spouse’s elective share) Fill out Contribution Table A, below.			64	%
65	If the amount on line 63 is greater than or equal to the amount on line 55, stop here; the spouse will receive by contribution from the assets whose values are included on line 63 all of the unsatisfied elective share amount to which the spouse is entitled. Otherwise, subtract the amount on line 63 from the amount on line 55 and enter the result here.			65	
66	Subtract line 62 from line 59			66	
67	Divide line 65 by line 66 and enter the result here as a percentage. (The percentage on this line is the share which certain transfers included on line 21 (certain terminations) or line 23 (outright gifts) are required to contribute to the spouse’s elective share). Fill out Contribution Table B, below.			67	%

PART III Calculation of contribution required to satisfy the unsatisfied balance of the elective share amount.

TABLE A—Contribution from Most Property Passing to Others

List Assets or Transfers Comprising Value Included in Line 55, above	Column 1 Value included in Augmented Estate	Column 2 Percent on Line 64	Column 3 Required Contribution Col. 1 times Col. 2
	\$	%	\$
	\$	%	\$
	\$	%	\$
	\$	%	\$
	\$	%	\$
	\$	%	\$
	\$	%	\$
	\$	%	\$
	\$	%	\$
Carry forward from contribution sheet	\$		\$
TOTAL (Col. 1 equals line 55; Col. 3 equals line 63)			\$

TABLE B—Contribution from Certain Terminations and Outright Gifts

List Assets or Transfers Comprising Value Included in Line 66, above	Column 1 Value included in Augmented Estate	Column 2 Percent on Line 67	Column 3 Required Contribution Col. 1 times Col. 2
	\$	%	\$
	\$	%	\$
	\$	%	\$
	\$	%	\$
	\$	%	\$
	\$	%	\$
	\$	%	\$
	\$	%	\$
	\$	%	\$
	\$	%	\$
Carry forward from contribution sheet	\$		\$
TOTAL (Col. 1 equals line 65; Col. 3 equals line 66)			\$