

Calculation of the surviving spouse's right to claim for distribution of the remainder of the property

Existing property from the wedding date _____ (mm/dd/yyyy) to the date of succession _____ (mm/dd/yyyy), excluding:
property acquired from succession or as a gift

I. List of Property

(I) The Part of Decedent

Serial No.	Type	Property Description	Assessed Present Value /Unit Price	Area (m ²)/Quantity	Portion of Holding	Amount of Property	Date of Acquisition	Reason for Acquisition	Supporting documents attached	Value of assessment by tax authority	
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
15											
Total		Amount of the Decedent's property (A1)									

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(II) The Part of Surviving Spouse

Serial No.	Type	Property Description	Assessed Present Value /Unit Price	Area (m ²)/Quantity	Portion of Holding	Amount of Property	Date of Acquisition	Reason for Acquisition	Supporting documents attached	Value of assessment by tax authority	
1											
2											
3											
4											
5											
6											
7											
8											
9											
10											
11											
12											
13											
14											
15											
Total		Amount of Property for the Surviving Spouse (B1)									

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II. List of Debts

(I) The Part of Decedent

Serial No.	Creditor	Debt Summary	Amount of Debt	Date of Incurrence	Supporting documents attached	Value of assessment by tax authority
1						
2						
3						
4						
5						
	Total	Amount of the Decedent's Liabilities (A2)				

(II) The Part of Surviving Spouse

Serial No.	Creditor	Debt Summary	Amount of Debt	Date of Incurrence	Supporting documents attached	Value of assessment by tax authority
1						
2						
3						
4						
5						
	Total	Amount of Liabilities for the Surviving Spouse (B2)				

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III. The calculation of the right to claim for distribution of the remainder of the property is as follows:

Item	Decedent		Surviving Spouse		Value of assessment by tax authority
1. Amount of Property	(A1)		(B1)		
2. Amount of Debt	(A2)		(B2)		
3. Remainder of the property (1 less 2)	(A)		(B)		
4. The right to claim for distribution of the remainder of the property: (A)-(B)/2=	C				
5. The total value of property excluded from the gross estate by law and the value of property to be deducted from the gross estate	D				
6. Deductions for duplication (E = C * D / A1)	E				
7. Amount of claim for distribution of the remainder of the property subject to deduction (4 less 6)	F				

IV. This calculation is applicable to the marital property of a married couple in a marital relationship under the statutory marital property regime. The applicant is legally liable for any inaccuracies.

The applicant is requested to confirm and sign:

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Declaration Instructions:

- I. If the above form is not sufficient, please fill in the form (attached), paste it under the relevant column and affix the applicant's seal.
- II. Please attach the household registration data, as well as other documents certifying various assets and liabilities as of the date of the marriage.
- III. Article 1030-1 of the Civil Code, as amended on December 26, 2012, stipulates that upon dissolution of the statutory marital property regime, the remainder of the property acquired by the husband or wife in marriage, after deducting the debts incurred during the continuance of the marriage relationship, if any, shall be equally distributed to the husband and the wife. This shall not apply to property acquired from succession or as a gift and to solatium. The right of claim shall not be assigned to others or be passed to heirs.
- IV. The surviving spouse shall have a claim for the distribution of the remainder of the property. The value of the claim shall be calculated on the basis of the marital property acquired by the husband or wife for a fee during the continuance of the marriage relationship and existing at the date of the Decedent's death, less any debts incurred during the continuance of the marriage relationship (calculated in accordance with the method in Table 3 above).
- V. The Decedent's estate shall be included in the calculation of the value of the claim if there is property acquired during the marriage which was not acquired from succession or as a gift, and which is excluded from or deducted from the gross estate (e.g. property such as donations, land used by government for public passage or other land used for public passage free of charge, agricultural land or land reserved for public facility). Where, for the purposes of calculating estate tax, the value of the claim for the distribution of the remainder of the property deducted from the estate already includes property excluded from or deducted from the gross estate as aforesaid, such duplicate deduction shall be further deducted from the estate.

The formula for calculating the amount to be deducted is as follows:

The amount to be repeatedly deducted from the value of the right to claim distribution of the remainder of the property

$$\begin{aligned} &= \text{the value of the right to claim distribution of the remainder of the property} \quad \times \quad \frac{\text{Value of property excluded from gross estate + value of property to be deducted from gross estate}}{\text{The value of the property left out of the Decedent's entitlement to the shortfall in the calculation}} \end{aligned}$$