

In addition thereto decedent at the time of his death owned in joint tenancy with his said wife the following items of property, the clear market value of decedent's and his said wife's interest in which as of the date of decedent's death was as set forth opposite the following descriptions of the property:

Savings Account, National Bank of Norfolk, Norfolk, Nebraska	\$2457.00
Savings Account, Nebraska State Bank, South Sioux City, Nebraska	813.00
Checking Account, Nebraska State Bank, South Sioux City, Nebraska	336.00
Checking Account, Special, Nebraska State Bank, South Sioux City, Nebraska	47.00
Lots 11, 12, & 13, Block 8, Second Addition to South Sioux City, Dakota County, Nebraska, subject to mortgage in the unpaid principal amount of \$8475.00	4149.18
The NE $\frac{1}{4}$ of Section 33, and the NW $\frac{1}{4}$ of Section 34, Township 19 N, Range 7 W, Boone County, Nebraska, subject to a mortgage in the unpaid principal amount of \$3340.00	8000.00
United States Savings Bonds, Series E and D	8735.37

The aggregate clear market value as of the date of decedent's death of the assets of decedent's estate and of the property owned jointly by decedent and his said wife was \$36,179.55.

In determining the clear market value of the property passing from the decedent to his said wife in such manner to be subject to inheritance taxes under the laws of the State of Nebraska there should be excluded from said aggregate amount (1) the sum of \$8735.37 for the reason that the United States Savings Bonds jointly owned by decedent and his said wife were not subject to the imposition of an inheritance tax by the State of Nebraska; (2) the sum of \$18,000⁰⁰ for the reason that the decedent's said wife has contributed that much and more from her own earnings during the period of her marriage to the decedent to the acquisition of the items of property jointly owned in addition to the said United States Savings Bonds. After deduction of said amounts the aggregate clear market value as of the date of decedent's death of the property owned by decedent at the time of his death outright and of the property owned by him in joint tenancy with his said wife the transfer of which upon decedent's death is subject to the payment of inheritance tax under the laws of the State of Nebraska is \$18,000⁰⁰.