Solutions to Distribution Problems

N° 1

1. Assets left at death
   a. Assets in hand ......................................................... 200,000
   b. Recoverable assets ...................................................... 0
      TOTAL ................................................................. 200,000

2. Net assets left at death
   a. Total assets left at death ........................................... 200,000
   b. Debts ........................................................................ 0
      TOTAL ................................................................. 200,000

3. Active mass
   a. Total net assets ......................................................... 200,000
   b. Liberalities fictitiously added back .................................. 0
      TOTAL ................................................................. 200,000

4. Apportionment of active mass
   a. Forced portion .............................................................. 50,000
      * Legitime .................................................................. 50,000
   b. Disposable portion ......................................................... 150,000

5. Distribution of active mass
   a. Payment of debts. – Not applicable.
   b. Tentative allocation of net assets left at death. – Because D died debt free, all the assets she left at death (the securities) are allocated, albeit tentatively, to N's universal legacy.
   c. Satisfaction of forced portion. –
      1) Allocation of assets to forced heirs by intestacy. – Not applicable.
      2) Imputation of liberalities to forced heirs. – Not applicable.
      3) Reduction of liberalities. – For A's legitime to be satisfied, N’s legacy must be reduced to the tune of $50,000; of the $50,000 of securities collected via this reduction, all will be allocated to A.
   d. Allocation of disposable portion. – N keeps what’s left of his legacy after reduction–the remaining securities worth $150,000.

N° 2

1. Assets left at death
   a. Assets in hand ......................................................... 200,000
   b. Recoverable assets ...................................................... 0
      TOTAL ................................................................. 200,000

2. Net assets left at death
   a. Total assets left at death ........................................... 200,000
   b. Debts ........................................................................ 40,000
      TOTAL ................................................................. 160,000

3. Active mass
   a. Total net assets ......................................................... 160,000
   b. Liberalities fictitiously added back .................................. 0
      TOTAL ................................................................. 160,000

4. Apportionment of active mass
   a. Forced portion .............................................................. 40,000
      * Legitime .................................................................. 40,000
   b. Disposable portion ......................................................... 120,000

5. Distribution of active mass

-i-
a  Payment of debts. – Because D did not die debt free, the assets she left at death (the securities) must be used, first, to pay off her debts, which means that her creditors will get securities worth $40,000.

b  Tentative allocation of net assets left at death. – The remainder of those assets--securities worth $160,000--will then be allocated, albeit tentatively, to N's universal legacy.

c  Satisfaction of forced portion. –
   1) Allocation of assets to forced heirs by intestacy. – Not applicable.
   2) Imputation of liberalities to forced heirs. – Not applicable.
   3) Reduction of liberalities. – For A's legitime to be satisfied, N's legacy must be reduced to the tune of $40,000; of the $40,000 of securities collected via this reduction, all will be allocated to A.

d  Allocation of disposable portion. – N keeps what's left of his legacy after reduction–the remaining securities worth $120,000.

N° 3

1  Assets left at death
   a  Assets in hand .................................................. 120,000
   b  Recoverable assets .................................................. 0
      TOTAL .................................................. 120,000

2  Net assets left at death
   a  Total assets left at death ........................................ 120,000
   b  Debts .............................................................. 0
      TOTAL .................................................. 120,000

3  Active mass
   a  Total net assets ................................................ 120,000
   b  Liberalities fictitiously added back (donation to B) ............ 80,000
      TOTAL ................................................ 200,000

4  Apportionment of active mass
   a  Forced portion .................................................. 100,000
      *  Legitime .................................................. 50,000
   b  Disposable portion ............................................ 100,000

5  Distribution of active mass
   a  Payment of debts. – Not applicable.
   b  Tentative allocation of net assets left at death. – Because D died debt free, all the assets she left at death (the securities) are allocated, albeit tentatively, to N's universal legacy.
   c  Satisfaction of forced portion. –
      1) Allocation of assets to forced heirs by intestacy. – Not applicable.
      2) Imputation of liberalities to forced heirs. – Not applicable.
      3) Reduction of liberalities. – For the legitimes of X and Y to be satisfied, N’s legacy must be reduced to the tune of $100,000; of the $100,000 of securities collected via this reduction, $50,000 will be allocated to X and the other $50,000 to Y.
   d  Allocation of disposable portion. – N keeps what's left of his legacy after reduction–the remaining securities worth $20,000. Because the reduction of N's legacy is sufficient to satisfy the legitimes of X and Y in full, D's donation inter vivos to B of $80,000 is unaffected (that is, he keeps it).

N° 4

1  Assets left at death
   a  Assets in hand .................................................. 120,000
   b  Recoverable assets .................................................. 0
      TOTAL .................................................. 120,000
2 Net assets left at death
   a Total assets left at death ........................................ 120,000
   b Debts ......................................................................... 40,000
       TOTAL ......................................................................... 80,000

3 Active mass
   a Total net assets ......................................................... 80,000
   b Liberalities fictitiously added back (donation to B) .......... 80,000
       TOTAL ......................................................................... 160,000

4 Apportionment of active mass
   a Forced portion .......................................................... 80,000
      * Legitime .................................................................. 40,000
   b Disposable portion ...................................................... 80,000

5 Distribution of active mass
   a Payment of debts. – Because D did not die debt free, the assets she left at death (the securities) must be used, first, to pay off her debts, which means that her creditors will get securities worth $40,000.
   b Tentative allocation of net assets left at death. – The remainder of those assets – securities worth $80,000 – will then be allocated, albeit tentatively, to N's universal legacy.
   c Satisfaction of forced portion. –
      1) Allocation of assets to forced heirs by intestacy. – Not applicable.
      2) Imputation of liberalities to forced heirs. – Not applicable.
      3) Reduction of liberalities. – For the legitimes of X and Y to be satisfied, N’s legacy must be reduced to the tune of $80,000, that is, in its totality; of the $80,000 of securities collected via this reduction, $40,000 will be allocated to X and the other $40,000 to Y.
   d Allocation of disposable portion. – N, of course, gets nothing, for, thanks to the reduction, there are no assets left for him to keep. Because the reduction of N's legacy is sufficient to satisfy the legitimes of X and Y in full, D's donation inter vivos to B of $80,000 is unaffected (that is, he keeps it).

N° 5

1 Assets left at death
   a Assets in hand ............................................................ 120,000
   b Recoverable assets ...................................................... 0
       TOTAL ......................................................................... 120,000

2 Net assets left at death
   a Total assets left at death ............................................. 120,000
   b Debts ........................................................................... 0
       TOTAL ......................................................................... 120,000

3 Active mass
   a Total net assets ......................................................... 120,000
   b Liberalities fictitiously added back (donation to B) .......... 80,000
       TOTAL ......................................................................... 200,000

4 Apportionment of active mass
   a Forced portion .......................................................... 100,000
      * Legitime .................................................................. 50,000
   b Disposable portion ...................................................... 100,000

5 Distribution of active mass
   a Payment of debts. – Not applicable.
   b Tentative allocation of net assets left at death. – Because D died debt free, there are no creditors vying for a piece of the pie. That leaves the particular legatee, N, who is
entitled to securities worth $80,000, and D's intestate heirs, X and Y, who are entitled, by default, to the rest, that is, securities worth $40,000. Because these intestate heirs are also the forced heirs, the first step is to allocate securities worth $40,000 to these heirs, $20,000 a piece. The remaining securities, worth $80,000, are allocated, albeit tentatively, to N.

c Satisfaction of forced portion. –
1) Allocation of assets to forced heirs by intestacy. – The allocation of the securities to X and Y via intestacy has the effect of satisfying their legitimes (in part only, of course), in other words, must be "credited" against their legitimes. Thus, after the allocation, each is still owed securities worth $30,000 ($50,000 - $20,000), for a total of $60,000.
2) Imputation of liberalities to forced heirs. – Not applicable.
3) Reduction of liberalities. – For what remains of the legitimes of X and Y to be satisfied, the particular legacy to N of securities worth $80,000 must be reduced to the tune of $60,000; of the $60,000 of securities collected via this reduction, $30,000 will be allocated to X and the other $30,000 to Y

d Allocation of disposable portion. – N keeps what's left of his legacy—the remaining securities worth $20,000. Because the property that devolves to X and Y intestate, coupled with the reduction of N's legacy, is sufficient to satisfy the legitimes of X and Y in full, D's donation inter vivos to B of $80,000 is unaffected (that is, he keeps it).

Nº 6

1 Assets left at death
a Assets in hand .................................................. 120,000
b Recoverable assets ............................................. 0
TOTAL .......................................................... 120,000
2 Net assets left at death
a Total assets left at death .................................... 120,000
b Debts ................................................................ 0
TOTAL .......................................................... 120,000
3 Active mass
a Total net assets ................................................... 120,000
b Liberalities fictitiously added back (donation to B) ........................................... 80,000
TOTAL .......................................................... 200,000
4 Apportionment of active mass
a Forced portion .................................................... 100,000
  * Legitime ......................................................... 50,000
b Disposable portion ............................................... 100,000
5 Distribution of active mass
a Payment of debts. – Not applicable.
b Tentative allocation of net assets left at death. – Because D died debt free, all the assets she left at death (the securities) are allocated, albeit tentatively, to Z's particular legacy, in the amount of $30,000, and to N's universal legacy, in the amount of what's left, that is, $90,000.

c Satisfaction of forced portion. –
1) Allocation of assets to forced heirs by intestacy. – Not applicable.
2) Imputation of liberalities to forced heirs. – Not applicable.
3) Reduction of liberalities. – For the legitimes of X and Y to be satisfied, the legacies to Z and N must be reduced to the tune of $100,000. The reduction of legacies takes place proportionately, in other words, each of the legacies must be reduced by the same fraction. To determine what that fraction is, one uses this formula, solving for \( x \): 

\[
\frac{r}{x} = \frac{x(\text{leg}_1)}{x(\text{leg}_2)}
\]

where \( r \) is the total amount of
This formula has the merit of representing clearly to the mind (provided one understands its terms) the essence of the concept of proportional reduction; it has the de-merit of being so complex that it’s difficult to remember. For those who’d prefer a simpler formula, here it is: $x = r / \text{leg}_{\text{net}}$, where $x$ is the fraction whereby each legacy must be reduced, $r$ is the total amount of reduction to be achieved, and $\text{leg}_{\text{net}}$ is the sum total value of all the legacies.

1 100,000  $x (\text{leg}_{1}) + x (\text{leg}_{2})$
\[
\begin{align*}
100,000 &= x (30,000) + x (90,000) \\
100,000 &= x (120,000) \\
100,000 &= x
\end{align*}
\]
\[
\begin{align*}
120,000 &= x \\
5/6 &= x
\end{align*}
\]

Thus, both legacies must be reduced by 5/6. For Z’s particular legacy, that comes to $25,000 ($30,000 x 5/6); for N’s universal legacy, the figure is $75,000 ($90,000 x 5/6). Of the $100,000 ($25,000 + $75,000) of securities collected via this reduction, $50,000 will be allocated to X and another $50,000 to Y.

d Allocation of disposable portion. – Z, as particular legatee, keeps what's left of his legacy—the remaining securities worth $5,000 ($30,000 - $25,000); N, as universal legatee, keeps what's left of his legacy—the remaining securities worth $15,000 ($90,000 - $75,000). Because the reduction of the legacies of Z and N is sufficient to satisfy the legitimes of X and Y in full, D's donation \textit{inter vivos} to B of $80,000 is unaffected (that is, he keeps it).
3) Reduction of liberalities. – In (partial) satisfaction of the legitimes of X and Y, N’s legacy must be reduced in its entirety, that is, to the tune of $80,000; of the $80,000 of securities collected via this reduction, $40,000 will be allocated to X and the other $40,000 to Y. Because the legitimes of X and Y are still not satisfied in full—each, after the allocation of N’s reduced universal legacy, is still owed $10,000 ($50,000 - $40,000), for a total of $20,000—B's donation *inter vivos* must now be reduced by $20,000; of the $20,000 in cash collected via this reduction, $10,000 will be allocated to X and the other $10,000 to Y.

Allocation of disposable portion. – N walks away empty handed, and B keeps what's left of his donation *inter vivos*, that is, $100,000 ($120,000 - $20,000).

N° 8

1 Assets left at death
   a Assets in hand .................................................. 80,000
   b Recoverable assets .................................................. 0
   TOTAL .................................................. 80,000

2 Net assets left at death
   a Total assets left at death .......................................... 80,000
   b Debts ........................................................ 80,000
   TOTAL .................................................... 0

3 Active mass
   a Total net assets .................................................. 0
   b Liberalities fictitiously added back (donation to B) ................. 120,000
   TOTAL .................................................. 120,000

4 Apportionment of active mass
   a Forced portion .................................................. 60,000
      * Legitime .................................................. 30,000
   b Disposable portion .............................................. 60,000

5 Distribution of active mass
   a Payment of debts. – Because D did not die debt free, the assets she left at death (the securities) must be used, first, to pay off her debts. Since the debts mount up to $80,000, all the securities (whose value is $80,000) will have to be turned over to the creditors.
   b Tentative allocation of net assets left at death. – Not applicable: after the payment of the creditors, no net assets remain available for allocation to N, the universal legatee, or to anyone else.
   c Satisfaction of forced portion. –
      1) Allocation of assets to forced heirs by intestacy. – Not applicable.
      2) Imputation of liberalities to forced heirs. – Not applicable.
      3) Reduction of liberalities. – Because they can’t get anything from the universal legatee N (inasmuch as the value of his legacy is nil), X and Y must look to D’s donation *inter vivos* to B for the satisfaction of their legitimes. That donation will be reduced to the tune of $60,000; of the $60,000 cash collected via this reduction, $30,000 will be allocated to X and the other $30,000 to Y.
   d Allocation of disposable portion. – N walks away empty handed, and B keeps what's left of his donation *inter vivos*, that is, $60,000 ($120,000 - $60,000).

N° 9

1 Assets left at death
   a Assets in hand .................................................. 80,000
   b Recoverable assets .................................................. 0
   TOTAL .................................................. 80,000
Net assets left at death
a  Total assets left at death .......................................................... 80,000
b  Debts .................................................................................. 200,000
   TOTAL .................................................................................. 0

Active mass
a  Total net assets ........................................................................ 0
b  Liberalities fictitiously added back (donation to B) ......................... 120,000
   TOTAL .................................................................................. 120,000

Apportionment of active mass
a  Forced portion ............................................................................. 60,000
   *  Legitime ........................................................................... 30,000
b  Disposable portion ...................................................................... 60,000

Distribution of active mass
a  Payment of debts. – Because D did not die debt free, the assets she left at death (the
   securities) must be used, first, to pay off her debts. Since the debts mount up to
   $200,000, all the securities (whose value is $80,000) will have to be turned over to the
   creditors. That leaves the creditors $120,000 short of full satisfaction. That’s too bad
   for them; they must eat the loss.
b  Tentative allocation of net assets left at death. – The same as in N° 8.
c  Satisfaction of forced portion. –
   1) Allocation of assets to forced heirs by intestacy. – The same as in N° 8.
   2) Imputation of liberalities to forced heirs. – The same as in N° 8.
   3) Reduction of liberalities. – The same as in N° 8.
d  Allocation of disposable portion. – The same as in N° 8.

N° 10

Assets left at death
a  Assets in hand ........................................................................... 80,000
b  Recoverable assets .................................................................... 0
   TOTAL .................................................................................. 80,000

Net assets left at death
a  Total assets left at death .......................................................... 80,000
b  Debts .................................................................................. 200,000
   TOTAL .................................................................................. 0

Active mass
a  Total net assets ........................................................................ 0
b  Liberalities fictitiously added back
   1) Donation to B .................................................................. 80,000
   2) Donation to S .................................................................. 40,000
   SUBTOT .................................................................................. 120,000
   TOTAL .................................................................................. 120,000

Apportionment of active mass
a  Forced portion ............................................................................. 60,000
   *  Legitime ........................................................................... 30,000
b  Disposable portion ...................................................................... 60,000

Distribution of active mass
a  Payment of debts. – The same as in N°s 9 & 8.
b  Tentative allocation of net assets left at death. – The same as in N°s 9 & 8.
c  Satisfaction of forced portion. –
   1) Allocation of assets to forced heirs by intestacy. – The same as in N°s 9 & 8.
   2) Imputation of liberalities to forced heirs. – The same as in N°s 9 & 8.
   3) Reduction of liberalities. – Because they can’t get anything from the universal
legatee N (inasmuch as the value of his legacy is nil), X and Y must look to D’s donations inter vivos to B and to S for the satisfaction of their legitimes. Donations inter vivos are reduced in reverse chronological order, that is, starting with the most recent. Here, that’s the donation to S. Because the value of that donation ($40,000) is less than that of the forced portion ($60,000), that donation will have to be reduced in its entirety; of the $40,000 so collected, $20,000 will be allocated to X and the other $20,000 to Y. Because the legitimes of X and Y are still not fully satisfied, the donation to B, too, must be reduced, if only in part. For X and Y to get full satisfaction, that donation must be reduced by $20,000; of the $20,000 so collected, $10,000 will be allocated to X and the other $20,000 to Y.

d  Allocation of disposable portion. – N takes nothing, S loses her donation in toto, and B retains what’s left of his donation after reduction–$60,000 cash.

N 11

1 Assets left at death
   a  Assets in hand .................................................. 100,000
   b  Recoverable assets .................................................. 0
      TOTAL .................................................. 100,000

2 Net assets left at death
   a  Total assets left at death ........................................ 100,000
   b  Debts .............................................................. 0
      TOTAL .................................................. 100,000

3 Active mass
   a  Total net assets ................................................ 100,000
   b  Liberalities fictitiously added back
       1) Donation to X ............................................ 50,000
       2) Donation to Y ............................................ 50,000
          SUBTOT ........................................... 100,000
      TOTAL .................................................. 200,000

4 Apportionment of active mass
   a  Forced portion ................................................ 100,000
      *  Legitime ................................................ 50,000
   b  Disposable portion ............................................ 100,000

5 Distribution of active mass
   a  Payment of debts. – Not applicable.
   b  Tentative allocation of net assets left at death. – Because D died debt free, all the assets she left at death (the securities worth $100,000) are allocated, albeit tentatively, to N’s universal legacy.
   c  Satisfaction of forced portion. –
       1) Allocation of assets to forced heirs by intestacy. – Not applicable.
       2) Imputation of liberalities to forced heirs. – Before reduction can even be considered, the inter vivos liberalities that the de cujus made in favor of the forced heirs must be “imputed” to their respective legitimes, that is, must be “credited” against those legitimes, unless the de cujus made it clear that no such imputation was to take place. 2 Thus, the $50,000 donation to X is imputed to his legitime and

2 The “rationale” for imputing to the forced heirs’ legitimes the inter vivos liberalities that the de cujus made to them is that, unless the de cujus specifies otherwise, it is presumed that such a liberality is merely an “advance” on the forced heir’s “inheritance,” to be more specific, an advance payment of his legitime. A donor who does not want his liberality to be imputable could, of course, make precisely that stipulation,
the $50,000 donation to Y is imputed to his legitime.

3) Reduction of liberalities. – Thanks to imputation, the legitemes of X and Y are already fully satisfied. Reduction is therefore unnecessary.

d Allocation of disposable portion. – N, as universal legatee, retains all of the net assets left at death that were tentatively allocated to him (the securities worth $100,000).

N° 12

1 Assets left at death
   a Assets in hand .................................................. 100,000
   b Recoverable assets .................................................. 0
   TOTAL .................................................. 100,000

2 Net assets left at death
   a Total assets left at death .......................................... 100,000
   b Debts .............................................................. 0
   TOTAL .................................................. 100,000

3 Active mass
   a Total net assets .................................................. 100,000
   b Liberalities fictitiously added back
      1) Donation to X .................................................. 50,000
      2) Donation to B .................................................. 50,000
      SUBTOT .................................................. 100,000
   TOTAL .................................................. 200,000

4 Apportionment of active mass
   a Forced portion .................................................. 100,000
      * Legitime .................................................. 50,000
   b Disposable portion .................................................. 100,000

5 Distribution of active mass
   a Payment of debts. – The same as in N° 11.
   b Tentative allocation of net assets left at death. – The same as in N° 11.
   c Satisfaction of forced portion. –
      1) Allocation of assets to forced heirs by intestacy. – The same as in N° 11.
      2) Imputation of liberalities to forced heirs. – D’s donation _inter vivos_ to X of $50,000 cash must be imputed to X’s legitime. As for Y, he received no donation _inter vivos_ or other _inter vivos_ liberty that might be imputed to his legitime.
      3) Reduction of liberalities. – Thanks to imputation, X’s legitime is already fully satisfied. Y’s legitime, by contrast, is still fully unsatisfied. For it to be satisfied, N’s legacy must be reduced to the tune of $50,000; of the $50,000 of securities so collected, all will be allocated to Y.
   d Allocation of disposable portion. – N keeps what’s left of his legacy—the remaining securities worth $50,000. Because the imputation of X’s donation and the reduction of N’s legacy are sufficient to satisfy in full the legitemes of X and Y, D's donation _inter vivos_ to B of $50,000 is unaffected (that is, he keeps it).

N° 13

1 Assets left at death
   a Assets in hand .................................................. 100,000

in so many words, in the act of donation. But he might, instead, stipulate in that act that the liberality, far from being an advance on the recipient’s inheritance, is “over and above” that inheritance, thereby making it clear that, in such a case, the very rationale for imputation is lacking. Typical stipulations of this latter kind are these: “I give the donee this gift as an _extra portion_” and “This gift shall be _exempt from collation_.”
### 1 Assets left at death

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Assets in hand</td>
</tr>
<tr>
<td>b</td>
<td>Recoverable assets</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
</tr>
</tbody>
</table>

### 2 Net assets left at death

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Total assets left at death</td>
</tr>
<tr>
<td>b</td>
<td>Debts</td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
</tr>
</tbody>
</table>

### 3 Active mass

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Total net assets</td>
</tr>
<tr>
<td>b</td>
<td>Liberalities fictitiously added back</td>
</tr>
<tr>
<td>1) Donation to X</td>
<td>30,000</td>
</tr>
<tr>
<td>2) Donation to B</td>
<td>70,000</td>
</tr>
<tr>
<td><strong>SUBTOT</strong></td>
<td></td>
</tr>
<tr>
<td><strong>TOTAL</strong></td>
<td></td>
</tr>
</tbody>
</table>

### 4 Apportionment of active mass

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Forfeited portion</td>
</tr>
<tr>
<td>*</td>
<td>Legitimate</td>
</tr>
<tr>
<td>b</td>
<td>Disposable portion</td>
</tr>
</tbody>
</table>

### 5 Distribution of active mass

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Payment of debts. – The same as in N° 12 &amp; 11.</td>
</tr>
<tr>
<td>b</td>
<td>Tentative allocation of net assets left at death. – The same as in N° 12 &amp; 11.</td>
</tr>
<tr>
<td>c</td>
<td>Satisfaction of forced portion. –</td>
</tr>
<tr>
<td>1) Allocation of assets to forced heirs by intestacy. – The same as in N° 12 &amp; 11.</td>
<td></td>
</tr>
<tr>
<td>2) Imputation of liberalities to forced heirs. – D’s donation <em>inter vivos</em> to X of $30,000 cash must be imputed to X’s legitimate. As for Y, he received no donation <em>inter vivos</em> or other <em>inter vivos</em> liberalities that might be imputed to his legitimate.</td>
<td></td>
</tr>
<tr>
<td>3) Reduction of liberalities. – Thanks to imputation, X’s legitimate is already partly satisfied, but he is still due property worth another $20,000 ($50,000 - $30,000). Y’s legitimate, by contrast, is still fully unsatisfied. For what remains of X’s legitimate and for all of Y’s legitimate to be satisfied, N’s legacy must be reduced to the tune of $70,000 ($20,000 + $50,000); of the $70,000 of securities so collected, $20,000 worth will be allocated to X and the other $50,000 worth to Y.</td>
<td></td>
</tr>
<tr>
<td>d</td>
<td>Allocation of disposable portion. – N keeps what’s left of his legacy—the remaining securities worth $30,000 ($100,000 - $70,000). Because the imputation of X’s donation and the reduction of N’s legacy are sufficient to satisfy in full the legitimate of X and Y, D’s donation <em>inter vivos</em> to B of $70,000 is unaffected (that is, he keeps it).</td>
</tr>
</tbody>
</table>

---
4 Apportionment of active mass
a Forcible portion ........................................... 100,000
  * Legitime ................................................. 50,000
b Disposable portion ........................................ 100,000

5 Distribution of active mass
a Payment of debts. – The same as in N° 13, 12, & 11.
b Tentative allocation of net assets left at death. – Because D died debt-free, all the assets she left at death (the securities worth $20,000) are allocated, albeit tentatively, to N’s universal legacy.
c Satisfaction of forced portion. –
  1) Allocation of assets to forced heirs by intestacy. – The same as in N° 13, 12, & 11.
  2) Imputation of liberalities to forced heirs. – The same as in N° 13.
  3) Reduction of liberalities. – Thanks to imputation, X’s legitime is already partly satisfied, but he is still due property worth another $20,000 ($50,000 - $30,000).
Y’s legitime, by contrast, is still fully unsatisfied. To get what they’re still owed, X and Y must look, first, to N’s legacy. Because its value is less than the value of what X and Y are still owed together, that legacy must be reduced in its entirety; of the $20,000 collected via this reduction, $10,000 will be allocated to X and $10,000 to Y. Because this reduction is insufficient to satisfy the legitimes of X and Y – X is still owed $10,000 ($20,000 - $10,000) and Y is still owed $40,000 ($50,000 - $10,000) –, for a total of $50,000, D’s inter vivos liberalities are now open to attack. The more recent of those liberalities – D’s donation inter vivos to B of $150,000 – must now be reduced by $50,000; of the $50,000 in securities collected via this reduction, $10,000 will be allocated to X and the other $40,000 to Y.
d Allocation of disposable portion. – N walks away empty handed, and B keeps what’s left of his donation – the remaining $100,000 in cash ($150,000 - $100,000).

N° 15

1 Assets left at death
a Assets in hand ........................................... 20,000
b Recoverable assets ........................................ 0
  TOTAL .................................................. 20,000
2 Net assets left at death
a Total assets left at death ................................ 20,000
b Debts ...................................................... 0
  TOTAL .................................................. 20,000
3 Active mass
a Total net assets ......................................... 20,000
b Liberalities fictitiously added back
  1) Donation to X ........................................ 70,000
  2) Donation to B ........................................ 110,000
     SUBTOT ............................................... 180,000
     TOTAL ................................................ 200,000
4 Apportionment of active mass
a Forcible portion ......................................... 100,000
  * Legitime ............................................... 50,000
b Disposable portion ....................................... 100,000
5 Distribution of active mass
a Payment of debts. – The same as in N° 14, 13, 12, & 11.
b Tentative allocation of net assets left at death. – The same as in N° 14.
c Satisfaction of forced portion. –
   1) Allocation of assets to forced heirs by intestacy. – The same as in N°s 14, 13, 12, & 11.
   2) Imputation of liberalities to forced heirs. – Of D’s donation *inter vivos* to X of $70,000 cash, $50,000 (the value of X’s legitime) must be imputed to X’s legitime; the excess of $20,000 ($70,000 - $50,000) is “imputed” to (that is, counted against) the disposable portion. As for Y, he received no donation *inter vivos* or other *inter vivos* liberality that might be imputed to his legitime.
   3) Reduction of liberalities. – Thanks to imputation, X’s legitime is already fully satisfied. Y’s legitime, by contrast, is still fully unsatisfied. To get what he’s still owed, Y must look, first, to N’s legacy. Because its value is less than the value of what he’s still owed, that legacy must be reduced in its entirety; of the $20,000 collected via this reduction, all of it will be allocated to Y. Because this reduction is insufficient to satisfy Y’s legitime in full—he is still owed $30,000 ($50,000 - $20,000)—, Y can now take aim at D’s *inter vivos* liberalities. The more recent of those liberalities—D’s donation *inter vivos* to B of $110,000—must now be reduced by $30,000; of the $30,000 in securities collected via this reduction, all will be allocated to Y.

d Allocation of disposable portion. – N walks away empty handed, and B keeps what’s left of his donation—the remaining $80,000 in cash ($110,000 - $30,000). The remaining $20,000 of the disposable portion is taken up by the “excess” part of X’s donation, that is, the amount by which it exceeded his legitime.

## N° 16

<table>
<thead>
<tr>
<th></th>
<th>Assets left at death</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Assets in hand</td>
</tr>
<tr>
<td>b</td>
<td>Recoverable assets</td>
</tr>
<tr>
<td></td>
<td><strong>TOTAL</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Net assets left at death</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Total assets left at death</td>
</tr>
<tr>
<td>b</td>
<td>Debts</td>
</tr>
<tr>
<td></td>
<td><strong>TOTAL</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Active mass</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Total net assets</td>
</tr>
<tr>
<td>b</td>
<td>Liberalities fictitiously added back</td>
</tr>
<tr>
<td></td>
<td>1) Donation to B</td>
</tr>
<tr>
<td></td>
<td>2) Donation to X</td>
</tr>
<tr>
<td></td>
<td><strong>SUBTOT</strong></td>
</tr>
<tr>
<td></td>
<td><strong>TOTAL</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Apportionment of active mass</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Forced portion</td>
</tr>
<tr>
<td></td>
<td>* Legitime</td>
</tr>
<tr>
<td>b</td>
<td>Disposable portion</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>Distribution of active mass</th>
</tr>
</thead>
<tbody>
<tr>
<td>a</td>
<td>Payment of debts. -- The same as in N°s 15, 14, 13, 12, &amp; 11.</td>
</tr>
<tr>
<td>b</td>
<td>Tentative allocation of net assets. -- The same as in N°s 15 &amp; 14.</td>
</tr>
<tr>
<td>c</td>
<td>Satisfaction of forced portion. --</td>
</tr>
<tr>
<td></td>
<td>1) Allocation of assets to forced heirs by intestacy. -- The same as in N°s 15, 14, 13, 12, &amp; 11.</td>
</tr>
<tr>
<td></td>
<td>2) Imputation of liberalities to forced heirs. -- The same as in N° 15, 14, 13, 12, &amp; 11.</td>
</tr>
</tbody>
</table>
|   | 3) Reduction of liberalities. -- By virtue of the imputation of his donation, X's
legitime has already been satisfied in full. Not so the legitime of Y, which remains fully unsatisfied. To get satisfaction, Y must look, first, to N's universal legacy. Because the value of the legacy ($20,000) is less than that of Y's legitime ($50,000), the legacy must be reduced in its entirety; of the $20,000 collected via this reduction, all will be allocated to Y. Because this reduction is insufficient to satisfy his legitime in full, Y can now take aim at D's *inter vivos* liberalities, starting with the more recent. Here, that liberality is the donation *inter vivos* of $70,000 that D made to X, Y's co-forced heir. The amount whereby Y can reduce this donation is, however, limited by the partial imputation of that donation that has already taken place. To the extent of that imputation, X's donation is, in a sense, already "spoken for" or, if you prefer, already "allocated." As a result, Y can reduce that donation only to the extent of what remains of it, in other words, the part that was not imputed, namely, the $20,000 excess ($70,000 - $50,000). Because the value of this "excess" part of the donation is less than the value of the still unsatisfied part of Y's legitime ($30,000), the excess will be reduced in its entirety; of the $20,000 collected via this reduction, all will be allocated to Y. That leaves Y still $10,000 short of full satisfaction. To get what he's still owed, he must reduce D's next most recent *inter vivos* liberality, namely, the $110,000 donation *inter vivos* to B. The $10,000 generated by this reduction will be allocated in toto to Y.

d Allocation of disposable portion. -- N takes nothing, and B keeps what's left of his donation--the remaining $100,000 ($110,000 - $10,000) in cash.

N° 17

1 Assets left at death
   a Assets in hand .................................................. 20,000
   b Recoverable assets ................................................... 0
       TOTAL .......................................................... 20,000

2 Net assets left at death
   a Total assets left at death ........................................ 20,000
   b Debts .............................................................. 0
       TOTAL .......................................................... 20,000

3 Active mass
   a Total net assets ................................................ 20,000
   b Liberalities fictitiously added back
      1) Donation to X ............................................. 70,000
      2) Donation to B ............................................. 90,000
      3) Donation to C ............................................. 20,000
       SUBTOT .......................................................... 180,000
       TOTAL .......................................................... 200,000

4 Apportionment of active mass
   a Forced portion .................................................. 100,000
     * Legitime .................................................... 50,000
   b Disposable portion ............................................ 100,000

5 Distribution of active mass
   a Payment of debts. -- The same as in N°os 16, 15, 14, 13, 12, & 11.
   b Tentative allocation of net assets. -- The same as in N°os 16, 15 & 14.
   c Satisfaction of forced portion. --
      1) Allocation of assets to forced heirs by intestacy. -- The same as in N°os 16, 15, 14, 13, 12, & 11.
      2) Imputation of liberalities to forced heirs. -- The same as in N°os 16, 15, 14, 13, 12, & 11.
3) Reduction of liberalities. -- By virtue of the imputation of his donation, X's legitime has already been satisfied in full. Not so the legitime of Y, which remains fully unsatisfied. To get satisfaction, Y must look, first, to N's universal legacy. Because the value of the legacy ($20,000) is less than that of Y's legitime ($50,000), the legacy must be reduced in its entirety; of the $20,000 collected via this reduction, all will be allocated to Y. Because this reduction is insufficient to satisfy his legitime in full, Y can now take aim at D's inter vivos liberalities, starting with the most recent. Here, that liberality is the donation inter vivos of $20,000 that D made to C. Because the value of the donation is less than the value of the still unsatisfied part of Y's legitime, the donation will have to be reduced in its entirety; of the $20,000 so collected, all will be allocated to Y. That leaves Y still $10,000 short of full satisfaction. To get what he's still owed, he must reduce D's next most recent inter vivos liberality, namely, the $90,000 donation inter vivos to B. The $10,000 generated by this reduction will be allocated in toto to Y.

d Allocation of disposable portion. -- N takes nothing, C loses his donation, and B keeps what's left of his donation—the remaining $80,000 ($90,000 - $10,000) in cash. The remaining $20,000 of the disposable portion is taken up by the “excess” part of X's donation, that is, the amount by which it exceeded his legitime.

N° 18

1 Assets left at death
   a Assets in hand .................................................. 20,000
   b Recoverable assets ................................................ 0
   TOTAL .................................................. 20,000

2 Net assets left at death
   a Total assets left at death ........................................ 20,000
   b Debts .............................................................. 0
   TOTAL .................................................. 20,000

3 Active mass
   a Total net assets .................................................. 20,000
   b Liberalities fictitiously added back
      1) Donation to X ............................................ 70,000
      2) Donation to B ............................................ 90,000
      3) Donation to C ............................................ 20,000
      SUBTOT .......................................................... 180,000
   TOTAL .................................................. 200,000

4 Apportionment of active mass
   a Forced portion .................................................. 100,000
      * Legitime .......................................................... 50,000
   b Disposable portion ................................................ 100,000

5 Distribution of active mass
   a Payment of debts. -- The same as in N°s 17, 16, 15, 14, 13, 12, & 11.
   b Tentative allocation of net assets. -- Because D died debt free and made no testament, there are no creditors or legatees vying for the assets he left at death. That leaves his intestate successors, namely, X and Y, as the presumptive allocatees of those assets.
   c Satisfaction of forced portion. --
      1) Allocation of assets to forced heirs by intestacy. -- The allocation to X and Y of D's net assets left at death serves to pay down, if only partly, the balances of the legitimes that they are owed. These assets are divided equally between X and Y, with $10,000 worth allocated to each.
      2) Imputation of liberalities to forced heirs. -- To the still unsatisfied part of X's
legitime ($40,000) must be imputed the donation *inter vivos* that he received from X. Because the value of that donation exceeds the value of the still unsatisfied part of X’s legitime, a post-imputation "excess" of $30,000 ($70,000 - $40,000) will remain. This excess is imputed to the disposable portion. As for Y, he received no *inter vivos* liberality from D that might be imputed to the still unsatisfied part of his legitime.

3) Reduction of liberalities. -- By virtue of his receipt of assets via intestacy (worth $10,000) and the imputation of his donation (in the amount of $40,000), X has already gotten satisfaction of his legitime. Not so Y: though his legitime was paid down thanks to the assets he received via intestacy (securities worth $10,000), it remains unsatisfied in the amount of $40,000 ($50,000 - $10,000). Because there are no legacies to which he might look for satisfaction, Y can proceed directly to D’s *inter vivos* liberalities, starting with the most recent. Here, that liberality is the donation *inter vivos* of $20,000 that D made to C. Because the value of the donation is less than the value of the still unsatisfied part of Y’s legitime, the donation will have to be reduced in its entirety; of the $20,000 so collected, all will be allocated to Y. That leaves Y still $20,000 short of full satisfaction. To get what he's still owed, he must reduce D's next most recent *inter vivos* liberality, namely, the $90,000 donation *inter vivos* to B. The $20,000 generated by this reduction will be allocated *in toto* to Y.

d Allocation of disposable portion. -- N takes nothing, C loses his donation, and B keeps what's left of his donation—the remaining $70,000 ($90,000 - $20,000) in cash. The remaining $30,000 of the disposable portion is taken up by the “excess” part of X’s donation, that is, the amount by which it exceeded his legitime.

19

<table>
<thead>
<tr>
<th>Nº 19</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assets left at death</td>
</tr>
<tr>
<td>a Assets in hand</td>
</tr>
<tr>
<td>b Recoverable assets</td>
</tr>
<tr>
<td>TOTAL</td>
</tr>
<tr>
<td>Net assets left at death</td>
</tr>
<tr>
<td>a Total assets left at death</td>
</tr>
<tr>
<td>b Debts</td>
</tr>
<tr>
<td>TOTAL</td>
</tr>
<tr>
<td>Active mass</td>
</tr>
<tr>
<td>a Total net assets</td>
</tr>
<tr>
<td>b Liberalities fictitiously added back</td>
</tr>
<tr>
<td>a Total net assets</td>
</tr>
<tr>
<td>b Liberalities fictitiously added back</td>
</tr>
<tr>
<td>1) Donation to X</td>
</tr>
<tr>
<td>2) Donation to B</td>
</tr>
<tr>
<td>3) Donation to C</td>
</tr>
<tr>
<td>SUBTOT</td>
</tr>
<tr>
<td>TOTAL</td>
</tr>
<tr>
<td>Apportionment of active mass</td>
</tr>
<tr>
<td>a Forced portion</td>
</tr>
<tr>
<td>* Legitime</td>
</tr>
<tr>
<td>b Disposable portion</td>
</tr>
<tr>
<td>Distribution of active mass</td>
</tr>
<tr>
<td>a Payment of debts. – The same as in Nº18, 17, 16, 15, 14, 13, 12, &amp; 11.</td>
</tr>
<tr>
<td>b Tentative allocation of net assets left at death. – The same as in Nº 17, 16, 15, 14, 13, 12, &amp; 11.</td>
</tr>
</tbody>
</table>
As I explained earlier (see supra note 2), the “rationale” for imputing to the forced heirs’ legitimes the inter vivos liberalities that the de cujus made to them is that, unless the donor specifies otherwise, it is presumed that such a liberality is merely an “advance” on the forced heir’s “inheritance,” to be more specific, an advance payment of his forced heirship rights. When the donor specifies otherwise, that is, when, by inserting into the act of donation such phrases as “extra portion” or “exempt from collation,” he makes it clear that the liberality is not a mere advance payment of the forced heir’s inheritance, the rationale for imputation falls and, as a result, imputation does not take place.

---

As I explained earlier (see supra note 2), the “rationale” for imputing to the forced heirs’ legitimes the inter vivos liberalities that the de cujus made to them is that, unless the donor specifies otherwise, it is presumed that such a liberality is merely an “advance” on the forced heir’s “inheritance,” to be more specific, an advance payment of his forced heirship rights. When the donor specifies otherwise, that is, when, by inserting into the act of donation such phrases as “extra portion” or “exempt from collation,” he makes it clear that the liberality is not a mere advance payment of the forced heir’s inheritance, the rationale for imputation falls and, as a result, imputation does not take place.
Note that the assets listed here can be included among those that the *de cujus* left at death notwithstanding that the donations of which they were the objects were made more than three years before that time. That is so because the “three-year restriction” of CC art. 1505, though it limits the donations that can be *fictitiously added back* to the estate, does not limit—and, indeed, has NOTHING WHATSOEVER TO DO with—the donations that, due to nullity, can be *truly added back* to the estate via an action for rescission.

Note that D’s very first donation—the gift of $10,000 to her church—is *not* fictitiously added back. And why not? Because it’s *too old*, to be precise, was made *more than three years* before her death.

---

4 Recoverable assets

1) Donation to M & N .............................................. 20,000
   * Absolutely null: prohibited substitution: confirmation & prescription inapplicable

2) Donation to O ............................................. 10,000
   * Relatively null: duress: nullity not confirmed: right to seek nullity not prescribed (only 4 years)

   SUBTOT ............................................... 30,000

   TOTAL .............................................. 50,000

2 Net assets left at death

a Total assets left at death ...................................... 50,000
b Debts ................................................................ 30,000

   TOTAL .............................................. 20,000

3 Active mass

a Total net assets ................................................ 20,000
b Liberalities fictitiously added back

1) Donation to X ............................................ 70,000
2) Donation to B ............................................ 90,000
3) Donation to C ............................................ 20,000
   * Remunerative donation: predominantly gratuitous because O (30,000) > 1.5 x S (10,000): only the “excess,” i.e., O - S, is subject to reduction: here, that’s 20,000 [i.e., O (30,000) - S (10,000)]

   SUBTOT ........................................... 180,000

   TOTAL ............................................ 200,000

4 Apportionment of active mass

a Forced portion ...................................................... 100,000
   * Legitime .................................................... 50,000
b Disposable portion ............................................. 100,000

c Satisfaction of forced portion. --

1) Allocation of assets to forced heirs by intestacy. -- The same as in N° 17,16, 15, 14, 13, 12, & 11.
2) Imputation of liberalities to forced heirs. -- The same as in N° 17, 16, 15, 14, 13, 12, & 11.
3) Reduction of liberalities. -- The same as in N° 17.
d Allocation of disposable portion. – The same as in N° 17.