6 T.C. 944 (1946)

A charitable bequest is deductible for estate tax purposes, even if a trustee has the power to invade the corpus for the benefit of a life beneficiary, if the power is limited by an ascertainable standard and the probability of invasion is so remote as to be negligible.

Summary

Lucius Elmer’s estate claimed a deduction for charitable bequests. The IRS disallowed it because the trustee had the power to invade the trust corpus for the benefit of Elmer’s widow. The Tax Court held that the deduction was allowable. The will stipulated that corpus invasion was permissible only if the trust income, combined with the widow’s other income, was insufficient for her

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