11 T.C. 857 (1948)

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A charitable deduction is permissible where the possibility of invading the trust corpus is so remote as to be negligible, allowing for a reasonably accurate computation of the value of the remainder bequests at the time of the decedent's death.

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Summary

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Anna Finley Kenny bequeathed the residue of her estate to a trustee, directing income to her husband for life, with the remainder to ten charities. The trustee was authorized to invade the corpus for the husband's

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