Estate of Lena L. Riddle v. Commissioner, 21 T.C. 1109 (1954)

Under Pennsylvania law, a charitable bequest made in a will executed less than 30 days before the testator's death is void, even if the will was meant to republish a prior will containing the same bequest, and the bequest is not deductible from the gross estate for federal estate tax purposes.

Summary

The Estate of Lena L. Riddle sought a deduction from federal estate taxes for a charitable bequest made to the American Red Cross. The decedent, a Pennsylvania resident, executed a will in 1945 with a charitable bequest and then executed a second will in 1946 that revoked the first but contained an identical charitable bequest. Two days later, she executed a codicil to the 1946 will, stipulating that if she died within 30 days of executing the 1946 will, it would be void and the 1945 will would control. She died within that 30-day window. The Tax Court held that under Pennsylvania law, the charitable bequest was void because it was made less than 30 days before her death, and thus was not deductible from the gross estate for federal estate tax purposes, because the codicil did not save the bequest.

Facts

Lena L. Riddle, domiciled in Pennsylvania, executed a will on December 6, 1945, which included a charitable bequest to the American Red Cross. On December 18, 1946, she executed a second will expressly revoking the 1945 will, but also including a charitable bequest to the Red Cross identical to that in the 1945 will. Two days later, on December 20, 1946, she executed a codicil to the 1946 will, stating that if she died within 30 days of executing the 1946 will, the 1946 will should be void and the 1945 will should be her last will. Riddle died on December 25, 1946, within the 30-day period.

Procedural History

The executor of the estate filed an estate tax return, claiming a deduction for the charitable bequest. The Commissioner of Internal Revenue disallowed the deduction, leading to a deficiency determination. The estate contested this disallowance in the United States Tax Court.

Issue(s)

1. Whether, under Pennsylvania law, the charitable bequest in the 1946 will was void due to the decedent's death within 30 days of the will's execution.

2. Whether the codicil, which referred to the 1945 will, effectively revived or republished the 1945 will's charitable bequest, thus making it valid.

3. Whether, if the charitable bequest was void under Pennsylvania law, it could be

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deducted from the decedent's gross estate under Section 812(d) of the Internal Revenue Code.

Holding

1. Yes, because the decedent died within 30 days of executing the 1946 will, the charitable bequest within it was void under Pennsylvania law.

2. No, because the codicil did not save the charitable bequest since it was made less than 30 days before death.

3. No, because a charitable bequest void under state law cannot be deducted from the gross estate under federal tax law.

Court's Reasoning

The court first examined the Pennsylvania statute, which stipulated that charitable bequests made in a will executed less than 30 days before the testator's death are void. The court determined that the 1946 will revoked the 1945 will. Because the decedent died within the 30-day period after the execution of the 1946 will (and the codicil), the charitable bequest in the 1946 will was rendered void by the statute. The court rejected the argument that the codicil revived the 1945 will, emphasizing that the codicil was to the 1946 will, which was also subject to the 30-day rule. The court reasoned that the 1945 will could not be made effective by a later codicil to the 1946 will. Since the codicil did not republish the 1945 will and the 1946 will was rendered void due to her death within the 30 days, the court held the bequest was not deductible under Section 812(d).

Practical Implications

This case underscores the critical importance of adhering to state law formalities, particularly the timing requirements for charitable bequests. For practitioners, this case highlights the following:

- When drafting wills for clients in states with similar

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