26 T.C. 694 (1956)

A bequest in trust qualifies for the marital deduction if the surviving spouse has an unlimited power to invade the trust corpus, even if the power is not explicitly a power of appointment.

Summary

In *Estate of Ellis v. Commissioner*, the United States Tax Court addressed whether a testamentary trust qualified for the marital deduction under the Internal Revenue Code of 1939. The decedent's will established a trust providing income for his surviving spouse for life, with a provision for a minimum annual payment. The widow was also given the power to invade the trust corpus as she,

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