

# Fiduciary Review

A REVIEW, DIGEST AND COMMENT ON CASES  
INVOLVING TRUSTS AND DECEDENTS' ESTATES  
DECIDED RECENTLY IN PENNSYLVANIA

DISTRIBUTED MONTHLY TO ATTORNEYS BY THE

## CUMULATIVE INDEX OF LEADING ARTICLES November 1933 to January 1960

| ACCOUNTING                                            |            |       | Yr.   | Mo. | Pg. |                                                           |     |       | Yr.   | Mo. | Pg. |
|-------------------------------------------------------|------------|-------|-------|-----|-----|-----------------------------------------------------------|-----|-------|-------|-----|-----|
| Deceased fiduciary .....                              | '53        | Aug.  | 3     |     |     | Income and gift tax .....                                 | '54 | Mar.  | 3     |     |     |
| Effect of interim accounts .....                      | '42        | Aug.  | 1     |     |     | Legacies, death within 30 days .....                      | '51 | Jan.  | 1     |     |     |
| Incompetent's estate .....                            | '53        | Mar.  | 3     |     |     |                                                           | '53 | Aug.  | 1     |     |     |
|                                                       | '54        | July  | 3     |     |     | Trust, exclusion of negroes .....                         | '56 | Dec.  | 1     |     |     |
| Rents and proceeds of sale of real estate .....       | '39        | Aug.  | 1     |     |     | Trusts—Notice—Attorney General .....                      | '58 | Apr.  | 1     |     |     |
| ACCUMULATION OF INCOME                                |            |       |       |     |     | CLAIM, IN GENERAL                                         |     |       |       |     |     |
| Generally .....                                       | '44        | Nov.  | 1     |     |     | Compromise of survival action .....                       | '55 | May   | 3     |     |     |
| Judicious management of trust .....                   | '35        | Feb.  | 1     |     |     | Contingent or unmatured .....                             | '44 | June  | 3     |     |     |
| Legislation—1956 .....                                | '56        | May   | 2     |     |     | Contract to will .....                                    | '55 | Jan.  | 1     |     |     |
| Short term trusts .....                               | '56        | July  | 1     |     |     | Creditors of distributee .....                            | '55 | Apr.  | 1     |     |     |
|                                                       |            |       |       |     |     |                                                           | '55 | June  | 1     |     |     |
| ADOPTION                                              |            |       |       |     |     | Creditors of heirs and devisees .....                     | '57 | Mar.  | 3     |     |     |
| Custody .....                                         | '49        | July  | 3     |     |     |                                                           | '57 | Oct.  | 1     |     |     |
| Effect on prior will .....                            | '42        | Dec.  | 1     |     |     | Fid. Act of 1949 .....                                    | '49 | Nov.  | 3     |     |     |
| Income Beneficiary's Descendants .....                | '58        | July  | 1     |     |     | Funds awarded for future accounting .....                 | '50 | Dec.  | 3     |     |     |
| Jurisdiction of O.C. ....                             | '55        | May   | 1     |     |     | Insurance loan .....                                      | '55 | Feb.  | 1     |     |     |
| Rights under will .....                               | '53        | Oct.  | 4     |     |     | Notice of, as affecting rights .....                      | '43 | July  | 3     |     |     |
| Undue influence .....                                 | '50        | July  | 2     |     |     | Physician .....                                           | '59 | Oct.  | 1     |     |     |
|                                                       |            |       |       |     |     | Preserving lien .....                                     | '56 | Apr.  | 1     |     |     |
| APPORTIONMENT                                         |            |       |       |     |     | Property ownership .....                                  | '55 | Oct.  | 1     |     |     |
| Allocation of Tax Burden .....                        | '58        | Nov.  | 1     |     |     | Right to withdraw .....                                   | '35 | May   | 1     |     |     |
| Bond premium or discount .....                        | '37        | May   | 3     |     |     | Survival of actions .....                                 | '48 | Aug.  | 1     |     |     |
| Carrying charges of unproductive real estate .....    | '39        | May   | 1     |     |     |                                                           | '55 | May   | 3     |     |     |
| Charitable trust .....                                | '52        | Nov.  | 1     |     |     | Voluntary distribution .....                              | '56 | Apr.  | 1     |     |     |
| Chart—Mortgages, real estate and stock .....          | '47        | Aug.  | Supp. |     |     |                                                           |     |       |       |     |     |
| Constitutionality of acts .....                       | '49        | July  | 1     |     |     | CLAIM, INSOLVENT ESTATE                                   |     |       |       |     |     |
| Crop proceeds .....                                   | '55        | June  | 3     |     |     | Availability of assets, order of .....                    | '41 | Sept. | 3     |     |     |
| Defaulted mortgage, apportionment refused .....       | '39        | Feb.  | 4     |     |     | Chart—Digest and references to articles .....             | '50 | Aug.  | Supp. |     |     |
| Dividend, between successive life beneficiaries ..... | '37        | Aug.  | 3     |     |     | In general .....                                          | '40 | Mar.  | 1     |     |     |
| Dividend, cumulative preferred .....                  | '46        | Nov.  | 1     |     |     | Interest .....                                            | '41 | June  | 3     |     |     |
| Mining corporation dividend .....                     | '38        | Feb.  | 1     |     |     |                                                           |     |       |       |     |     |
| <del>Trust Income Act of 1947</del> .....             | '47        | Aug.  | 1     |     |     | COMMON DISASTER                                           |     |       |       |     |     |
|                                                       | '48        | Sept. | 1     |     |     | Testamentary clause .....                                 | '36 | July  | 1     |     |     |
| Real estate—profit .....                              | '55        | Sept. | 3     |     |     |                                                           | '55 | July  | 1     |     |     |
| Stock .....                                           | '44        | Jan.  | 3     |     |     | Uniform Simultaneous Death Act .....                      | '41 | July  | 1     |     |     |
| Stock dividends—Cost as intact value .....            | '59        | Feb.  | 1     |     |     |                                                           |     |       |       |     |     |
|                                                       | '55        | Dec.  | 1     |     |     | COMPENSATION                                              |     |       |       |     |     |
| Stock purchased after May 3, 1945 .....               | '55        | Aug.  | 1     |     |     | Basis of trustee's compensation .....                     | '41 | Apr.  | 1     |     |     |
| Trustee's Discretion .....                            | '59        | Sept. | 4     |     |     | Commission on principal before termination of trust ..... | '53 | June  | 1     |     |     |
| Undistributed Income .....                            | '58        | Aug.  | 3     |     |     | Real estate specifically devised .....                    | '50 | Apr.  | 1     |     |     |
|                                                       |            |       |       |     |     |                                                           | '51 | Sept. | 1     |     |     |
| BANKS—JOINT OWNERSHIP                                 |            |       |       |     |     | When executor and trustee .....                           | '47 | Mar.  | 4     |     |     |
| Joint ownership by gift .....                         | '57        | Nov.  | 1     |     |     |                                                           | '51 | July  | 4     |     |     |
| Purchase or retention of own stock .....              | '44        | Aug.  | 1     |     |     | COUNSEL                                                   |     |       |       |     |     |
| Safe deposit box .....                                | '54        | Oct.  | 2     |     |     | Employment—will contest .....                             | '51 | Feb.  | 1     |     |     |
| Self-dealing—Act of 1939 .....                        | '44        | Oct.  | 1     |     |     | Reliance upon advice of .....                             | '42 | May   | 1     |     |     |
| Survivorship accounts .....                           | '54        | Oct.  | 1     |     |     |                                                           |     |       |       |     |     |
| BURIAL                                                |            |       |       |     |     | DAMAGES                                                   |     |       |       |     |     |
| Cemetery lot .....                                    | '53        | July  | 4     |     |     | Contract to will .....                                    | '53 | Feb.  | 3     |     |     |
| Chart—Digest and references to articles .....         | Supplement |       |       |     |     | Effect of interim accounts .....                          | '42 | Aug.  | 1     |     |     |
| CHARITIES                                             |            |       |       |     |     | Measure of, for improper retention of investment .....    | '38 | Mar.  | 3     |     |     |
| Combination of small trusts .....                     | '52        | Mar.  | 3     |     |     |                                                           |     |       |       |     |     |
| Cy pres distribution .....                            | '46        | June  | 1     |     |     | DESCENT                                                   |     |       |       |     |     |
| Death taxes .....                                     | '57        | Jan.  | 3     |     |     | Advancement—Joint tenancy .....                           | '57 | Nov.  | 1     |     |     |
|                                                       | '57        | June  | 1     |     |     | Allowance, \$10,000 .....                                 | '49 | Sept. | 3     |     |     |
|                                                       |            |       |       |     |     |                                                           | '50 | July  | 1     |     |     |

|                                                  | Yr. | Mo.   | Pg.   |                                                  | Yr.        | Mo.   | Pg. |
|--------------------------------------------------|-----|-------|-------|--------------------------------------------------|------------|-------|-----|
| Chart—Intestate .....                            | '47 | May   | Supp. | <b>EXEMPTION, FAMILY</b>                         |            |       |     |
| Commonwealth as heir .....                       | '54 | Nov.  | 1     | Adult children .....                             | '40        | Mar.  | 3   |
|                                                  | '55 | Oct.  | 4     | Children's in mother's estate .....              | '44        | Oct.  | 3   |
| Effect of murder by party in interest .....      | '47 | June  | 1     | Choice of property .....                         | '53        | June  | 3   |
| Illegitimates .....                              | '46 | Apr.  | 1     | Household, burden of proof .....                 | '59        | Sept. | 1   |
| Missing persons .....                            | '45 | Nov.  | 1     | members .....                                    | '54        | Aug.  | 3   |
| Next of kin—evidence .....                       | '53 | Feb.  | 1     | How established .....                            | '50        | May   | 4   |
| Seven-year limitation .....                      | '47 | Feb.  | 1     | Partnership .....                                | '54        | Dec.  | 4   |
| Time for determining next of kin .....           | '45 | Jan.  | 3     | Priority in general .....                        | '36        | Oct.  | 3   |
|                                                  |     |       |       | Priority in insolvent estate .....               | '40        | Apr.  | 3   |
| <b>DISTRIBUTION</b>                              |     |       |       | Right to interest .....                          | '36        | Jan.  | 1   |
| Assignments—Usury .....                          | '58 | May   | 3     | Valuation date .....                             | '50        | Sept. | 4   |
| Common disaster .....                            | '55 | July  | 1     |                                                  |            |       |     |
| Creditors of distributees .....                  | '55 | Apr.  | 1     | <b>FIDUCIARY</b>                                 |            |       |     |
|                                                  | '55 | June  | 1     | Absence in war service .....                     | '42        | Apr.  | 4   |
| Foreign distributees—Protection .....            | '57 | May   | 1     | Accounting when deceased .....                   | '53        | Aug.  | 3   |
| Right of selection .....                         | '52 | Mar.  | 1     | Disagreement of .....                            | '51        | June  | 1   |
|                                                  |     |       |       |                                                  | '52        | May   | 3   |
| <b>ELECTION</b>                                  |     |       |       | Grant of options .....                           | '47        | May   | 3   |
| Allowance, \$10,000 .....                        | '50 | July  | 1     | Personal tort liability .....                    | '38        | Aug.  | 1   |
| Effects of, on distribution .....                | '41 | Nov.  | 1     | Reliance on advice of counsel .....              | '42        | May   | 1   |
| Forfeiture of right .....                        | '47 | Jan.  | 1     |                                                  |            |       |     |
| Life insurance .....                             | '56 | Feb.  | 1     | <b>FUNERAL</b>                                   |            |       |     |
|                                                  | '58 | Sept. | 1     | Chart (burial) .....                             | Supplement |       |     |
| Property Subject to .....                        | '58 | Jan.  | 3     | Dead bodies, improper disposition .....          | '42        | Aug.  | 2   |
| Tentative trust .....                            | '55 | Feb.  | 3     | Expenses of life beneficiary .....               | '50        | Sept. | 2   |
|                                                  |     |       |       | Expenses of, preferred in insolvent estate ..... | '40        | Apr.  | 4   |
| <b>ENTIRETIES, TENANCY BY</b>                    |     |       |       | Expenses, propriety of and liability for .....   | '42        | Feb.  | 1   |
| Advantages, creation, etc. ....                  | '35 | June  | 2     | Masses .....                                     | '42        | Sept. | 3   |
| Conveyances, creating or dissolving .....        | '45 | Aug.  | 3     | Right to control arrangement for .....           | '42        | Feb.  | 1   |
|                                                  | '51 | May   | 3     | Tombstone—gravemarker .....                      | '54        | Dec.  | 3   |
| Death taxes .....                                | '43 | Nov.  | 3     |                                                  |            |       |     |
| Effect of bankruptcy .....                       | '36 | Jan.  | 3     | <b>GUARDIAN AD LITEM</b>                         |            |       |     |
| Income and gift taxes .....                      | '55 | Feb.  | 4     | Necessity for and purpose of appointment .....   | '38        | July  | 4   |
| Lien of Federal taxes .....                      | '48 | June  | 3     | Powers, duties and compensation .....            | '43        | Sept. | 1   |
| Obligations .....                                | '51 | Dec.  | 1     |                                                  |            |       |     |
| Tangible personalty .....                        | '53 | Jan.  | 3     | <b>HUSBAND AND WIFE</b>                          |            |       |     |
|                                                  |     |       |       | Antenuptial agreements .....                     | '54        | Jan.  | 3   |
| <b>EVIDENCE</b>                                  |     |       |       | Common law marriage .....                        | '35        | Mar.  | 1   |
| Admissibility of professional records .....      | '59 | Oct.  | 1     | Conveyance, joinder of spouse .....              | '57        | Aug.  | 1   |
| Barrenness of life beneficiary .....             | '40 | Aug.  | 1     |                                                  | '58        | Jan.  | 3   |
| Corporate party .....                            | '49 | Mar.  | 4     | Inter vivos transfers .....                      | '43        | Oct.  | 1   |
| Extrinsic evidence—Ademption, advancement,       |     |       |       |                                                  | '50        | July  | 4   |
| debt .....                                       | '55 | Nov.  | 1     |                                                  | '53        | July  | 1   |
| Distribution .....                               | '57 | Dec.  | 3     |                                                  | '55        | Feb.  | 3   |
| Lost wills .....                                 | '56 | Jan.  | 3     | Life insurance, election .....                   | '54        | Mar.  | 1   |
| Probate .....                                    | '57 | Apr.  | 1     |                                                  | '56        | Feb.  | 1   |
| Revocation, forgery .....                        | '56 | Sept. | 3     |                                                  | '58        | Sept. | 1   |
| Testator's armchair .....                        | '56 | May   | 4     | Marital deduction .....                          | '48        | May   | 1   |
| Testamentary capacity .....                      | '56 | Dec.  | 4     | Spouse's allowance .....                         | '50        | July  | 1   |
| Undue influence .....                            | '56 | Dec.  | 4     |                                                  | '52        | Mar.  | 1   |
| Gifts by decedent .....                          | '48 | Dec.  | 2     | Survival of Actions—Wrongful Death .....         | '58        | June  | 3   |
| Life insurance .....                             | '49 | Jan.  | 3     |                                                  |            |       |     |
| Mistake of scrivener .....                       | '54 | July  | 4     | <b>INCOMPETENT</b>                               |            |       |     |
| Pedigree .....                                   | '53 | Feb.  | 1     | Act of 1951 .....                                | '51        | Oct.  | 1   |
| Perpetuation of testimony .....                  | '54 | May   | 3     | Claims, estate of deceased lunatic .....         | '40        | Oct.  | 4   |
| Property ownership .....                         | '55 | Oct.  | 1     | Distribution on death .....                      | '54        | July  | 3   |
| Will revocation .....                            | '53 | Apr.  | 3     | Duties generally, and as to investment .....     | '45        | Apr.  | 1   |
|                                                  |     |       |       | Interim account .....                            | '53        | Mar.  | 3   |
| <b>EXECUTOR AND ADMINISTRATOR</b>                |     |       |       | O. C. jurisdiction .....                         | '53        | Sept. | 1   |
| Abbreviated administration .....                 | '49 | Dec.  | 1     | Powers of C. P.—compensation .....               | '51        | Dec.  | 3   |
| Administration duties (chart) .....              | '38 | Feb.  | 4     | Retention of funds for burial .....              | '40        | Feb.  | 3   |
| Administrator Pendente Lite .....                | '59 | Aug.  | 1     | Settlements .....                                | '56        | Nov.  | 1   |
| Automobile .....                                 | '56 | Feb.  | 3     |                                                  |            |       |     |
| Business of decedent .....                       | '52 | June  | 1     | <b>INSURANCE, FIRE</b>                           |            |       |     |
| Co-executors .....                               | '45 | Sept. | 1     | Duties of fiduciaries .....                      | '52        | Feb.  | 3   |
| Distribution without audit .....                 | '43 | July  | 3     | Mortgagee's rights under mortgage clause .....   | '38        | May   | 1   |
|                                                  | '52 | Dec.  | 1     |                                                  |            |       |     |
| Duties concerning real estate .....              | '52 | Feb.  | 3     | <b>INSURANCE, LIFE</b>                           |            |       |     |
| Estate settlement timetable (chart) .....        | '57 | Aug.  | 2     | Change of beneficiary to charity within month of |            |       |     |
| Inventory .....                                  | '53 | May   | 1     | death .....                                      | '33        | Nov.  | 3   |
| Liquor license .....                             | '53 | Nov.  | 1     | Change of beneficiary while insolvent .....      | '34        | Apr.  | 3   |
| Person entitled to letters—Commonwealth .....    | '55 | Oct.  | 4     | Effect of insured's bankruptcy .....             | '38        | Mar.  | 4   |
| Person entitled to letters, foreign consul ..... | '35 | Nov.  | 3     | Effect of murder by beneficiary .....            | '41        | Oct.  | 3   |
|                                                  | '44 | Sept. | 4     | Estate tax, apportionment .....                  | '45        | May   | 3   |
| Personal Liability—Income Taxes .....            | '58 | Oct.  | 3     | Inheritance tax .....                            | '42        | July  | 1   |
| Power of sale, self-dealing .....                | '54 | Apr.  | 1     |                                                  | '50        | Feb.  | 4   |
| Real Estate, possession .....                    | '59 | July  | 3     | Loans, source of payment .....                   | '55        | Feb.  | 1   |
| Sales and use tax .....                          | '56 | Sept. | 1     | Personal property tax .....                      | '44        | Jan.  | 1   |
| Stock transfer .....                             | '55 | Nov.  | 3     | Spouse's election against .....                  | '56        | Feb.  | 1   |
| Unl. Com. Code, effect .....                     | '54 | June  | 1     | Trusts, exemption from bankruptcy .....          | '34        | Oct.  | 1   |
| Veterans' estates (chart) .....                  | '57 | Oct.  | 4     |                                                  | '35        | Nov.  | 3   |
| Will contest, counsel .....                      | '51 | Feb.  | 1     |                                                  |            |       |     |

|                                                         | Yr. | Mo.   | Pg.   |                                                            | Yr. | Mo.   | Pg.   |
|---------------------------------------------------------|-----|-------|-------|------------------------------------------------------------|-----|-------|-------|
| <b>INTEREST</b>                                         |     |       |       | Gifts to .....                                             | '56 | Oct.  | 1     |
| On claims .....                                         | '41 | June  | 3     | Guardian .....                                             | '37 | Dec.  | 1     |
| On legacy in trust.....                                 | '39 | July  | 3     |                                                            | '38 | Jan.  | 1     |
|                                                         | '48 | Jan.  | 1     | Settlements .....                                          | '56 | Nov.  | 1     |
|                                                         |     |       |       | Testamentary guardian .....                                | '56 | May   | 1     |
| <b>INVESTMENT</b>                                       |     |       |       | <b>MORTGAGE</b>                                            |     |       |       |
| Acquiescence of beneficiaries.....                      | '40 | Apr.  | 1     | Acceptance of deed in lieu of foreclosure.....             | '41 | July  | 3     |
| Common trust fund.....                                  | '39 | July  | 1     | Apportionment (chart) .....                                | '46 | Aug.  | 4     |
| Court control, disagreement.....                        | '52 | May   | 3     | Apportionment—recoupment of overpaid rentals .....         | '43 | Dec.  | 3     |
|                                                         | '59 | June  | 1     | Collection situation 1943 (chart) .....                    | '43 | Jan.  | 4     |
| Diversification .....                                   | '34 | June  | 1     | Deficiency judgment situation (1943).....                  | '43 | Jan.  | 1     |
| Duties of C. P. guardian.....                           | '45 | Apr.  | 1     | Earmarking .....                                           | '37 | Jan.  | 1     |
| Earmarking .....                                        | '37 | Jan.  | 1     | Investment duties (chart).....                             | '38 | Oct.  | 4     |
| Effect of interim accounts.....                         | '42 | Aug.  | 1     | Mortgagee in possession.....                               | '41 | Jan.  | 2     |
| Fid. Investment Act of 1949.....                        | '49 | June  | 1     | Release of part of mortgaged premises.....                 | '44 | Apr.  | 1     |
|                                                         | '50 | Mar.  | 1     |                                                            |     |       |       |
|                                                         | '52 | Jan.  | 1     | <b>PERPETUITY</b>                                          |     |       |       |
|                                                         | '58 | Jan.  | 1     | Cemetery trust .....                                       | '39 | Sept. | 1     |
|                                                         | '58 | Aug.  | 1     | Definiteness of period.....                                | '50 | July  | 2     |
| Amendments .....                                        | '53 | Nov.  | 4     | Exercise of power of appointment.....                      | '45 | Dec.  | 1     |
| Fiduciaries' own stock.....                             | '44 | Aug.  | 1     | Separability of remainders.....                            | '50 | May   | 1     |
| Improper retention, damages.....                        | '38 | Mar.  | 3     |                                                            |     |       |       |
| Legal, legislation .....                                | '48 | Mar.  | 1     | <b>POWER OF APPOINTMENT</b>                                |     |       |       |
| Mortgage (chart) .....                                  | '38 | Oct.  | 4     | Exercise and award of property passing under....           | '36 | June  | 1     |
| Mortgage investment fund.....                           | '40 | May   | 3     | Exercise without express reference.....                    | '38 | May   | 3     |
| Comparison state laws and .....                         | '56 | July  | 4     | Limited exercise .....                                     | '39 | May   | 3     |
| Federal regulations (chart).....                        | '41 | Dec.  | 4     | Partial release .....                                      | '59 | Mar.  | 1     |
| Permitted and Prohibited .....                          | '58 | Jan.  | 1     | Rule against perpetuities.....                             | '45 | Dec.  | 1     |
|                                                         | '58 | Aug.  | 1     | Tax consequences .....                                     | '51 | Aug.  | 4     |
| Retention of non-legal without authority.....           | '40 | Apr.  | 1     |                                                            | '59 | Mar.  | 1     |
|                                                         | '59 | June  | 1     |                                                            |     |       |       |
| Self-dealing .....                                      | '44 | Oct.  | 1     | <b>PRACTICE, O. C.</b>                                     |     |       |       |
| Stock .....                                             | '52 | Jan.  | 1     | Abbreviated administration .....                           | '49 | Dec.  | 1     |
| Testamentary provision .....                            | '53 | Mar.  | 1     | Appealable decree .....                                    | '52 | Mar.  | 2     |
| U. S. Savings bonds, registration.....                  | '52 | July  | 1     | Auditor—will contest .....                                 | '51 | Feb.  | 1     |
|                                                         |     |       |       | Award directly to ultimate beneficiaries.....              | '41 | Feb.  | 1 & 4 |
| <b>JURISDICTION</b>                                     |     |       |       | Award for future accounting.....                           | '50 | Dec.  | 3     |
| Adoption .....                                          | '55 | May   | 1     | Award of appointed estate.....                             | '36 | June  | 1     |
| Distribution of deceased lunatic's estate.....          | '40 | Oct.  | 4     | Award to foreigners.....                                   | '35 | Nov.  | 3     |
| Family agreement .....                                  | '55 | May   | 4     |                                                            | '44 | Sept. | 1     |
| Incompetents' estates .....                             | '53 | Sept. | 1     |                                                            | '57 | May   | 1     |
| Ownership of property.....                              | '53 | May   | 1     | Charities—Notice to Attorney General .....                 | '58 | Apr.  | 1     |
| Real Estate Rents .....                                 | '58 | Feb.  | 1     | Creditors of beneficiaries, rights in administration ..... | '52 | Aug.  | 1     |
| Survival action .....                                   | '55 | May   | 3     | Declaratory judgments .....                                | '45 | May   | 1     |
| Testamentary trust .....                                | '51 | Apr.  | 3     | Distribution without audit.....                            | '43 | July  | 3     |
| Tort to expectancy.....                                 | '52 | May   | 1     | Historical background .....                                | '52 | Aug.  | 3     |
| Trust inter vivos.....                                  | '35 | June  | 1     | Inventory .....                                            | '56 | Jan.  | 1     |
|                                                         |     |       |       | Judges .....                                               | '48 | Oct.  | 1     |
| <b>LEGACY</b>                                           |     |       |       | Jury trial .....                                           | '50 | Dec.  | 1     |
| Abatement .....                                         | '50 | Mar.  | 4     |                                                            | '55 | May   | 4     |
| Ademption .....                                         | '46 | July  | 1     | Missing persons .....                                      | '45 | Nov.  | 1     |
|                                                         | '52 | June  | 3     | Nonresident decedent, suit against.....                    | '56 | Apr.  | 4     |
| Advancements .....                                      | '57 | Nov.  | 1     | Notice of audit .....                                      | '33 | Nov.  | 2     |
| Automobile—Insurance—Wreck .....                        | '57 | Jan.  | 1     | Partnership interest .....                                 | '52 | June  | 1     |
| Award directly to ultimate beneficiary.....             | '41 | Feb.  | 1 & 4 | Review of apportionment questions.....                     | '43 | May   | 1     |
| Charge on land.....                                     | '48 | Jan.  | 1     |                                                            | '43 | Dec.  | 3     |
| Charitable—death within 30 days.....                    | '51 | Jan.  | 1     | Review on petition of disabled person.....                 | '37 | Feb.  | 2     |
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| Description of Beneficiary—Equivocation .....           | '58 | Oct.  | 1     |                                                            | '51 | Mar.  | 1     |
| Discharge of debt.....                                  | '34 | Sept. | 2     |                                                            | '55 | May   | 3     |
| In trust, interest or income.....                       | '39 | July  | 3     |                                                            | '56 | Nov.  | 1     |
|                                                         | '48 | Jan.  | 1     |                                                            |     |       |       |
| Inheritance tax clause.....                             | '36 | Apr.  | 1     | <b>REAL ESTATE</b>                                         |     |       |       |
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|                                                         | '48 | Dec.  | 1     | Administration in decedent's estate.....                   | '48 | June  | 1     |
|                                                         | '57 | Nov.  | 3     | Apportionment (chart) .....                                | '47 | Aug.  | Supp. |
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| Substituted legatee's responsibility for advances ..... | '38 | Sept. | 3     | Commission on sale or rental.....                          | '41 | Apr.  | 2     |
| to or debts of primary legatee.....                     |     |       |       | Compensation, when specifically devised.....               | '50 | Apr.  | 1     |
|                                                         |     |       |       |                                                            | '51 | Sept. | 1     |
| <b>LEGISLATION</b>                                      |     |       |       | Creditors of decedent.....                                 | '56 | Apr.  | 1     |
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|                                                         |     |       |       |                                                            | '57 | Oct.  | 1     |
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| No power of consumption.....                            | '43 | Apr.  | 1     | Duties of personal representative.....                     | '52 | Feb.  | 3     |
| Power of consumption.....                               | '50 | Dec.  | 4     | Fid. Act of 1949.....                                      | '49 | Oct.  | 1     |
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| Probate—caveat—mandamus .....                    | '51 | Jan.  | 3   | Discount—Prompt Payment .....                      | '58 | Apr.  | 3   |
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| <b>SLAYERS</b>                                   |     |       |     | Life insurance .....                               | '37 | Oct.  | 1   |
| Amendments to Slayer Act of 1941.....            | '47 | June  | 1   |                                                    | '42 | July  | 1   |
| In general .....                                 | '41 | Oct.  | 3   |                                                    | '52 | Apr.  | 1   |
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| Act of 1951.....                                 | '51 | Sept. | 3   | Presumed decedent's estate.....                    | '39 | Sept. | 3   |
| Charitable legacies .....                        | '56 | June  | 1   | Property passing under power.....                  | '36 | June  | 1   |
| Exempt beneficiaries .....                       | '54 | Feb.  | 4   | Rates .....                                        | '52 | Jan.  | 3   |
| Life insurance .....                             | '45 | May   | 3   |                                                    | '52 | Nov.  | 3   |
| Testamentary provisions .....                    | '47 | June  | 3   | Renounced legacies .....                           | '46 | Dec.  | 1   |
|                                                  | '54 | July  | 1   | Source of payment—rate .....                       | '58 | Nov.  | 3   |
| <b>TAX (Pa.) ESTATE</b>                          |     |       |     | Tentative trust .....                              | '38 | Dec.  | 1   |
| Life estate and remainder, apportionment.....    | '34 | Apr.  | 2   |                                                    | '45 | Dec.  | 4   |
|                                                  | '36 | May   | 3   | Transfers effective at death .....                 | '59 | May   | 3   |
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| 1943 legislation .....                           | '43 | June  | 4   | Trust inter vivos.....                             | '46 | Dec.  | 3   |
| Trust inter vivos, source of payment.....        | '36 | Nov.  | 1   | Trust inter vivos, strings retained.....           | '36 | Feb.  | 3   |
| Trust clause .....                               | '37 | Nov.  | 1   | U. S. Co-owner bonds.....                          | '48 | Aug.  | 4   |
| <b>TAX (U. S.) ESTATE</b>                        |     |       |     |                                                    | '52 | July  | 1   |
| Allocation of Expenses—Fiduciary Discretion...   | '58 | Nov.  | 1   | Valuation of Life Estate .....                     | '58 | Feb.  | 3   |
| Alternate valuation date .....                   | '59 | Sept. | 2   | <b>TAX, REAL ESTATE</b>                            |     |       |     |
| Charitable remainders .....                      | '57 | Jan.  | 3   | Personal liability of trustee.....                 | '39 | Oct.  | 1   |
| Comparison with inheritance tax.....             | '41 | Mar.  | 1   | State transfer tax.....                            | '52 | Feb.  | 1   |
| Credit for Pa. taxes.....                        | '47 | Apr.  | 4   | <b>TRUST, CEMETERY</b>                             |     |       |     |
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| Administration Expenses .....                    | '57 | Sept. | 1   | In general .....                                   | '46 | May   | 3   |
| Deductions (chart) .....                         | '57 | Sept. | 2   | Legislation .....                                  | '54 | Feb.  | 1   |
| Employee trusts .....                            | '59 | Mar.  | 3   |                                                    | '59 | Nov.  | 1   |
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| Executors' protection .....                      | '43 | Oct.  | 3   | Combination .....                                  | '52 | Mar.  | 3   |
| Income tax refund .....                          | '59 | July  | 1   | Deviation from terms.....                          | '43 | Mar.  | 1   |
| Life estate reserved.....                        | '49 | Feb.  | 1   | Exclusion of negroes.....                          | '56 | Dec.  | 1   |
| Life insurance .....                             | '54 | Nov.  | 2   | Fid. Act of 1949.....                              | '50 | Jan.  | 1   |
| Payment—Use of Treasury Bonds.....               | '59 | Dec.  | 1   | Maintenance of life beneficiary .....              | '50 | Sept. | 2   |
| Post Death Tax Planning Checklist .....          | '58 | Mar.  | 4   | Tracing—historical summary .....                   | '40 | Feb.  | 1   |
| Power of appointment.....                        | '49 | Apr.  | 3   | <b>TRUST, INTER VIVOS</b>                          |     |       |     |
|                                                  | '51 | Aug.  | 4   | Pour-over provision .....                          | '57 | Mar.  | 1   |
| Power of consumption.....                        | '43 | May   | 3   | Revocation .....                                   | '35 | Apr.  | 1   |
| Priority of lien.....                            | '43 | Mar.  | 3   | Rights of surviving spouse.....                    | '43 | Oct.  | 1   |
| Revenue Code of 1954.....                        | '54 | Sept. | 1   |                                                    | '50 | July  | 4   |
| Reversionary interests .....                     | '49 | Feb.  | 1   |                                                    | '53 | July  | 1   |
| Time for payment.....                            | '46 | Nov.  | 3   | Short term .....                                   | '56 | July  | 1   |
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| Executor's protection .....                      | '43 | Oct.  | 3   | In general .....                                   | '37 | Feb.  | 3   |
| Joint Return—ownership of refund .....           | '59 | July  | 1   | Revocation .....                                   | '53 | Jan.  | 1   |
| Lien on distributee's share.....                 | '55 | June  | 1   | Spouse's rights .....                              | '55 | Feb.  | 3   |
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| Appraisal, finality—procedure .....              | '45 | Oct.  | 1   | <b>U. S. SAVINGS BONDS</b>                         |     |       |     |
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| Charitable exemption .....                       | '57 | June  | 1   | Inheritance tax .....                              | '48 | Apr.  | 1   |
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| <b>Estate Tax Apportionment Act</b>                  |     |       |     | <b>Power of Appointment</b>                            |     |       |     |
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| Interest in Joint Property.....                    | '70 | Aug.  | 1 |
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| 1961 Legislation .....                             | '61 | July  | 1 |
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| Buy-Sell Agreements .....                          | '60 | Dec.  | 1 |
| Charitable Remainders.....                         | '70 | Oct.  | 3 |
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| .....                                              | '64 | April | 2 |
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