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Masthead

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COMMENTS

TAX WARNING

WILLS, INSURANCE AND ESTATE TAX

In drawing a will for a client always inquire if he desires the beneficiary of his insurance policies to contribute to the estate taxes, and, if he answers in the negative, be sure to incorporate in the will a provision that the beneficiaries of insurance policies shall not be required to pay to the executor any portion of the estate taxes.

The Internal Revenue Code¹ provides that, unless the decedent directs otherwise in his will, if any part of the gross estate upon which an estate