February 1968

Estate Tax--Ascertainable Standard Exception to General Power of Appointment Inclusion

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Disseminated by The Research Repository @ WVU, 1968
power over the property which was not subject to an ascertainable standard and, therefore, the property subject to the power was included in H's gross estate in computing the federal estate tax. The court further held that although W. VA. CODE ch. 36, art. 1, § 36 (Michie 1966) limits the exercise of such powers to lawful exercise, such a limitation is not sufficient to be termed an ascertainable standard and thereby gain the favored exclusionary treatment under the federal estate tax. Potter v. United States, 269 F. Supp. 545 (N. D. W. Va. 1967).

The granting of a life estate with a power of disposition over the remainder no longer creates a fee simple in West Virginia. W. VA. CODE ch. 36, art. 1, § 36 (Michie 1966). But even so, the estate planner should limit a power of appointment for the benefit of the life tenant to an ascertainable standard if he wants to keep the value of the property subject to the power from being included in the life tenant's gross estate for estate tax purposes. Treas. Reg. 20.2041-1(c)(2) (1958) as amended T.D. 6582, 1962 Cum. Bull. 177.

Evidence—Circumstantial Evidence in a Homicide Prosecution

D was indicted for murder of her lover's wife and, on the same indictment, was convicted of voluntary manslaughter. Testimony placed D at the scene of the crime at the proper time and with a motive; however, no homicide weapon was produced. Testimony of deceased's husband, the lover, was that D usually carried a gun. The only weapon introduced into evidence, said by the lover to have been in his wife's possession at the time of the shooting was found where the lover had hidden it. No ballistics tests were made to determine if the death bullet was fired from this gun. Held, affirmed. Positive evidence of D having a gun in her possession is not essential. The jury determines the truth of testimony and a reversal is prevented here because the evidence connecting the defendant with the commission of the crime was sufficient to warrant its submission to the jury. State v. Bailey, 155 S.E.2d 850 (W. Va. 1967).

This case attracts immediate attention, upon first reading, due to the failure to positively connect the defendant with a homicide weapon. However, research reveals no case in which the actual production of a homicide weapon is an essential element of a homicide offense. As stated by the court, circumstantial evidence can be used to convict one of a crime with the jury determining the weight