

4. If the surviving spouse is the trustee with the power to invade the trust for his/her benefit without an ascertainable standard, the trust assets are includable in his/her estate.
5. If the surviving spouse has the power to appoint a successor trustee without cause and the trustee's discretion to invade the trust is not limited by an ascertainable standard, the assets are includable in his/her estate. A comparative example is illustrated in Figure 1.

The "A" portion of the A/B Marital Deduction Trust can be designed in such a way as to provide a Qualified Terminal Interest Provision (Q.T.I.P.). A Q.T.I.P. allows all or part of the amount in the "A" trust to be used by the spouse but withholds the General Power of Appointment. Thus, the

spouse's interest in the property terminates at death. The spouse may not possess a special power to appoint trust property but may possess a power of withdrawal. This power insures that trust property is available if needed during the surviving spouse's lifetime for decedents. The spouse can be given a testamentary (power of appointment at death) special power of appointment over the qualifying income interest property, thereby retaining testamentary flexibility.

The A/B Marital Deduction Trust is one of the many ways that your team of estate planning advisors (attorney, C.P.A. and financial planner) can save you and your family money. If you haven't revised or amended your existing Will and/or Trust since before September 13, 1981, or if you are without proper estate planning, contact your advisors now. The sooner your estate and family are protected the better.

CONTRIBUTED ABSTRACT

LONG-RANGE URBAN REFORESTATION

by **Martin Bemis and Rena Weichenberg**

In Prospect Park, an historic Omsted-Vaux masterpiece of five-hundred and twenty-six acres, horticulturists working out of the park administrator's office are attempting to create a continuum of healthy trees for future park users. One specific project is the reforestation of a 9.5 acre woodland area located in the center of the park, and as such, subject to severe urban stress. Although tulip, oak, sweetgum, and elm trees lend this woodland its forest character, invasive plant species such as Norway maples and black cherries make up the majority of the young growth. Unless combative measures are taken this area will, in future years, be characterized by weed trees. Our goal is to prevent this by using spot reforestation; the clearing of small pockets of invasive material and replanting with desirable species. Using trees and understory materials suitable to the given soil and microclimate, we intend to gear the forest's development into one of a natural succession. A 100% inventory of existing plant materials (tree and shrubs) was undertaken to determine the precise make-up of the forest. The trees were categorized according to desirability, condition, and wildlife interest. In the spring of 1984, the initial selective thinning and plantings using native trees, 2-2½" caliper, will be carried out. These plantings mark the beginning of an ongoing planting and maintenance program to insure that future generations will be able to enjoy this beautiful woodland.