have received had he sold it. This would include particularly Section 306 stock, collapsible corporation stock or inventory.

C. The marital estate tax deduction would be figured without reference to amounts contributed to charity by will, etc.

D. There should be workable sanctions for failure to file annual returns. Specifically, there should be a fine of $10.00 a day, up to $5,000.00, levied upon both the foundation and the officer responsible.