Conclusion

As you can see, the rule against the unreasonable accumulation of income is not as strenuous as it first seems. You do not have to give away all your money every year nor do you need dedicate it unless you feel the amount itself is unreasonable. Today, because the courts and the Treasury have never considered relatively small amounts to be unreasonable, it is safe to assume that accumulation up to a quarter of a million dollars could be accomplished without question, even without dedication.

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