

**634.3 Distribution to avoid tax liability.**

The trust instrument of each trust to which [this chapter](#) applies, except split-interest trusts, shall be deemed to contain a provision requiring the trustee to distribute for the purposes specified in the trust instrument for each taxable year of the trust amounts at least sufficient to avoid liability for the tax imposed by section 4942(a) of the Internal Revenue Code.

[C73, 75, 77, 79, 81, §634.3]

Referred to in [§634.6](#)