

proceeds receivable by the trustee under the insurance contract were the amount thereof less such contribution.

(c) If any part of the gross estate upon which the estate tax has been paid consists of any other property or the value of any other property which is not part of the true estate of the decedent, the executor shall likewise be entitled to recover from the person whose enjoyment, possession or ownership of such property was the result of the acts of the decedent or other circumstances which occasioned its inclusion in said gross estate such portion of the total tax paid as the value of such property (i. e. the value at which it is included in the gross estate) bears to the sum of the net estate and the amount of the specific exemption allowed in computing the net estate. If there is more than one such person, the executor shall be entitled to recover from such persons in the same ratio.

(d) In the event contribution be due under the provisions of Sub-sections 3 (a), (b) and (c) of this section with respect to the value of property or estate included in the gross estate held in trust or under other provisions whereby any person is given an interest in income, or an estate for life, or for years or other temporary interest, then the person making such contribution shall have the right to charge the entire amount thereof against or collect the same out of the general residuary corpus of such property or estate (i. e., the corpus which remains after discharging all charges, debts and gifts of specified sums or of specific assets) without apportionment between remainders and temporary interests.

(4) Notwithstanding the provisions of this section, if a person otherwise personally liable under the provisions of Sub-sections 3 (a), (b) and (c) of this section for contribution to the payment of said estate tax be a surviving spouse of the decedent, such surviving spouse shall be exonerated from any contribution to said tax under said sub-sections to the extent the true estate of the decedent, plus all recoverable contributions hereunder, be sufficient to discharge said tax, and provided the will of the decedent shall not contain an express direction to the contrary. The exoneration under this sub-section, however, is not intended to apply or extend to or reduce the amount of any contribution otherwise due with respect to, (1) property or estate held in trust or under other provisions whereby there is established an interest in income, or an estate for life, or for years, or other temporary interest such as are described in Sub-section 3 (d) hereof although a surviving spouse be one of the beneficiaries thereof, or (2) the share of the surviving spouse in the true estate of the decedent, but, in ascertaining his or her share