PURPOSES CF THE TRUST, WITHIN THE MEANING OF §4944 OF THE INTERNAL REVENUE CODE OF 1954, SO AS TO GIVE RISE TO ANY LIABILITY FOR THE TAX IMPOSED BY §4944(A) CF THE INTERNAL REVENUE CODE OF 1954.

(E)  TAXABLE EXPENDITURES.

IT IS UNLAWFUL TO MAKE ANY "TAXABLE EXPENDITURES" AS DEFINED IN §4945(D) OF THE INTERNAL REVENUE CODE OF 1954 WHICH GIVE RISE TO ANY LIABILITY FOR THE TAX IMPOSED BY §4945(A) OF THE INTERNAL REVENUE CODE OF 1954.

(F)  EXCEPTION.

THIS SECTION DOES NOT APPLY TO ANY PART OF A SPLIT—INTEREST TRUST WHICH IS NOT SUBJECT TO THE PROHIBITIONS APPLICABLE TO PRIVATE FOUNDATIONS BECAUSE OF THE PROVISIONS OF §4947 OF THE INTERNAL REVENUE CODE OF 1954.

> REVISOR'S NOTE: This section presently appears as
> Art. 16, §199D. It is divided into two
> additional subsections for organizational
> purposes. The only other changes are in style
> and language.

14-304.  AMENDMENT OF INSTRUMENT TO CONFORM.

NOTWITHSTANDING ANY PROVISIONS TO THE CONTRARY IN THE GOVERNING INSTRUMENT, THE TRUSTEE OR TRUSTEES OF ANY CHARITABLE REMAINDER TRUST CREATED AFTER JULY 31, 1969 WITH THE CONSENT OF EACH BENEFICIARY NAMED IN THE GOVERNING INSTRUMENT, WITHOUT APPLICATION TO ANY COURT, MAY AMEND THE GOVERNING INSTRUMENT TO CONFORM TO THE PROVISION OF §664 OF THE INTERNAL REVENUE CODE OF 1954 BY EXECUTING A WRITTEN AMENDMENT TO THE TRUST FOR THE PURPOSE. CONSENT IS NOT REQUIRED AS TO INDIVIDUAL NAMED BENEFICIARIES NOT LIVING AT THE TIME OF AMENDMENT. IN THE CASE OF AN INDIVIDUAL BENEFICIARY NOT COMPETENT TO GIVE CONSENT, THE CONSENT OF A GUARDIAN, APPOINTED BY A COURT OF COMPETENT JURISDICTION, SHALL BE TREATED AS CONSENT OF THE BENEFICIARY. IN THE CASE OF ANY AMENDMENT TO A TRUST CREATED BY WILL, THE AMENDMENT, IF PROVIDED IN THE AMENDMENT MAY BE CONSIDERED TO APPLY AS OF THE DATE OF DEATH OF THE TESTATOR.

> REVISOR'S NOTE: This section presently appears as
> Art. 16, §199D-1. The only changes are in
> style.

14-305.  DISTRIBUTIONS.

IN THE ADMINISTRATION OF ANY TRUST WHICH IS A "PRIVATE FOUNDATION" AS DEFINED IN § 509 OF THE INTERNAL