

§ 2058. State death taxes

(a) Allowance of deduction

For purposes of the tax imposed by section 2001, the value of the taxable estate shall be determined by deducting from the value of the gross estate the amount of any estate, inheritance, legacy, or succession taxes actually paid to any State or the District of Columbia, in respect of any property included in the gross estate (not including any such taxes paid with respect to the estate of a person other than the decedent).

(b) Period of limitations

The deduction allowed by this section shall include only such taxes as were actually paid and deduction therefor claimed before the later of—

- (1) 4 years after the filing of the return required by section 6018, or
- (2) if—

(A) a petition for redetermination of a deficiency has been filed with the Tax Court within the time prescribed in section 6213(a), the expiration of 60 days after the decision of the Tax Court becomes final,

(B) an extension of time has been granted under section 6161 or 6166 for payment of the tax shown on the return, or of a deficiency, the date of the expiration of the period of the extension, or

(C) a claim for refund or credit of an overpayment of tax imposed by this chapter has been filed within the time prescribed in section 6511, the latest of the expiration of—

- (i) 60 days from the date of mailing by certified mail or registered mail by the Secretary to the taxpayer of a notice of the disallowance of any part of such claim,
- (ii) 60 days after a decision by any court of competent jurisdiction becomes final with respect to a timely suit instituted upon such claim, or
- (iii) 2 years after a notice of the waiver of disallowance is filed under section 6532(a)(3).

Notwithstanding sections 6511 and 6512, refund based on the deduction may be made if the claim for refund is filed within the period provided in the preceding sentence. Any such refund shall be made without interest.

(Added Pub. L. 107-16, title V, §532(b), June 7, 2001, 115 Stat. 73.)

TERMINATION OF SECTION

For termination of section by section 901 of Pub. L. 107-16, see Effective and Termination Dates note below.

EFFECTIVE AND TERMINATION DATES

Section applicable to estates of decedents dying, and generation-skipping transfers, after Dec. 31, 2004, see section 532(d) of Pub. L. 107-16, set out as an Effective and Termination Dates of 2001 Amendment note under section 2011 of this title.

Section inapplicable to estates of decedents dying, gifts made, or generation skipping transfers, after Dec. 31, 2012, and the Internal Revenue Code of 1986 to be applied and administered to such estates, gifts, and transfers as if it had never been enacted, see section 901 of Pub. L. 107-16, set out as a note under section 1 of this title.

Subchapter B—Estates of Nonresidents Not Citizens

Sec.	
2101.	Tax imposed.
2102.	Credits against tax.
2103.	Definition of gross estate.
2104.	Property within the United States.
2105.	Property without the United States.
2106.	Taxable estate.
2107.	Expatriation to avoid tax.
2108.	Application of pre-1967 estate tax provisions.

AMENDMENTS

1966—Pub. L. 89-809, title I, §108(h), Nov. 13, 1966, 80 Stat. 1574, added items 2107 and 2108.

§ 2101. Tax imposed

(a) Imposition

Except as provided in section 2107, a tax is hereby imposed on the transfer of the taxable estate (determined as provided in section 2106) of every decedent nonresident not a citizen of the United States.

(b) Computation of tax

The tax imposed by this section shall be the amount equal to the excess (if any) of—

- (1) a tentative tax computed under section 2001(c) on the sum of—
 - (A) the amount of the taxable estate, and
 - (B) the amount of the adjusted taxable gifts, over
- (2) a tentative tax computed under section 2001(c) on the amount of the adjusted taxable gifts.

(c) Adjustments for taxable gifts

(1) Adjusted taxable gifts defined

For purposes of this section, the term “adjusted taxable gifts” means the total amount of the taxable gifts (within the meaning of section 2503 as modified by section 2511) made by the decedent after December 31, 1976, other than gifts which are includible in the gross estate of the decedent.

(2) Adjustment for certain gift tax

For purposes of this section, the rules of section 2001(d) shall apply.

(Aug. 16, 1954, ch. 736, 68A Stat. 397; Pub. L. 89-809, title I, §108(a), Nov. 13, 1966, 80 Stat. 1571; Pub. L. 94-455, title XX, §2001(c)(1)(D), Oct. 4, 1976, 90 Stat. 1850; Pub. L. 100-647, title V, §5032(a), (c), Nov. 10, 1988, 102 Stat. 3669; Pub. L. 101-239, title VII, §7815(c), Dec. 19, 1989, 103 Stat. 2415; Pub. L. 103-66, title XIII, §13208(b)(3), Aug. 10, 1993, 107 Stat. 469; Pub. L. 107-147, title IV, §411(g)(2), Mar. 9, 2002, 116 Stat. 46.)

AMENDMENTS

2002—Subsec. (b). Pub. L. 107-147 struck out concluding provisions which read as follows: “For purposes of the preceding sentence, there shall be appropriate adjustments in the application of section 2001(c)(2) to reflect the difference between the amount of the credit provided under section 2102(c) and the amount of the credit provided under section 2010.”

1993—Subsec. (b). Pub. L. 103-66 substituted “section 2001(c)(2)” for “section 2001(c)(3)” in last sentence.

1989—Subsec. (b). Pub. L. 101-239 inserted at end “For purposes of the preceding sentence, there shall be appropriate adjustments in the application of section