

heading and text of former subsec. (b). Text read as follows: “The maximum credit allowed under section 2011 against the tax imposed by section 2101 for State death taxes paid shall be an amount which bears the same ratio to the credit computed as provided in section 2011(b) as the value of the property, as determined for purposes of this chapter, upon which State death taxes were paid and which is included in the gross estate under section 2103 bears to the value of the total gross estate under section 2103. For purposes of this subsection, the term ‘State death taxes’ means the taxes described in section 2011(a).” See Effective and Termination Dates of 2001 Amendment note below.

Subsec. (b)(5). Pub. L. 107-16, §§532(c)(7)(C), 901, temporarily substituted “2012 and 2013” for “2011 to 2013, inclusive.”. See Effective and Termination Dates of 2001 Amendment note below.

Subsec. (c). Pub. L. 107-16, §§532(c)(7)(B), 901, temporarily redesignated subsec. (c) as (b). See Effective and Termination Dates of 2001 Amendment note below.

1997—Subsec. (c)(3)(A). Pub. L. 105-34 substituted “the applicable credit amount in effect under section 2010(c) for the calendar year which includes the date of death” for “\$192,800”.

1996—Subsec. (c)(3)(A). Pub. L. 104-188 inserted at end “For purposes of the preceding sentence, property shall not be treated as situated in the United States if such property is exempt from the tax imposed by this subchapter under any treaty obligation of the United States.”

1988—Subsec. (c)(1). Pub. L. 100-647, §5032(b)(1)(A), substituted “\$13,000” for “\$3,600”.

Subsec. (c)(2). Pub. L. 100-647, §5032(b)(1), substituted “\$13,000” for “\$3,600” in subpar. (A) and “\$46,800” for “\$15,075” in subpar. (B).

Subsec. (c)(3). Pub. L. 100-647, §5032(b)(2), amended par. (3) generally, substituting provision relating to special rules for coordination with treaties and with gift tax unified tax credit for provision relating to a phase-in of the par. (2)(B) amount for decedents dying during 1977, 1978, 1979, and 1980.

1976—Subsec. (c). Pub. L. 94-455 added subsec. (c).

1966—Pub. L. 89-809 redesignated existing provisions as subsec. (a), inserted reference to special limitation provided in subsec. (b), and added subsec. (b).

#### EFFECTIVE AND TERMINATION DATES OF 2001 AMENDMENT

Amendment by Pub. L. 107-16 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 a note under section 2011 of this title.

Amendment by Pub. L. 107-16 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 such amendment had never been enacted, see section 901 of Pub. L. 107-16, set out as a note under section 1 of this title.

#### EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105-34 applicable to estates of decedents dying, and gifts made, after Dec. 31, 1997, see section 501(f) of Pub. L. 105-34, set out as a note under section 2001 of this title.

#### EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-647 applicable to estates of decedents dying after Nov. 10, 1988, see section 5032(d) of Pub. L. 100-647, set out as a note under section 2101 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 applicable to estates of decedents dying after Dec. 31, 1976, see section 2001(d)(1) of Pub. L. 94-455, set out as a note under section 2001 of this title.

#### EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-809 applicable with respect to estates of decedents dying after Nov. 13, 1966, see sec-

tion 108(i) of Pub. L. 89-809, set out as a note under section 2101 of this title.

### § 2103. Definition of gross estate

For the purpose of the tax imposed by section 2101, the value of the gross estate of every decedent nonresident not a citizen of the United States shall be that part of his gross estate (determined as provided in section 2031) which at the time of his death is situated in the United States.

(Aug. 16, 1954, ch. 736, 68A Stat. 397.)

### § 2104. Property within the United States

#### (a) Stock in corporation

For purposes of this subchapter shares of stock owned and held by a nonresident not a citizen of the United States shall be deemed property within the United States only if issued by a domestic corporation.

#### (b) Revocable transfers and transfers within 3 years of death

For purposes of this subchapter, any property of which the decedent has made a transfer, by trust or otherwise, within the meaning of sections 2035 to 2038, inclusive, shall be deemed to be situated in the United States, if so situated either at the time of the transfer or at the time of the decedent's death.

#### (c) Debt obligations

For purposes of this subchapter, debt obligations of—

- (1) a United States person, or
- (2) the United States, a State or any political subdivision thereof, or the District of Columbia,

owned and held by a nonresident not a citizen of the United States shall be deemed property within the United States. With respect to estates of decedents dying after December 31, 1969, deposits with a domestic branch of a foreign corporation, if such branch is engaged in the commercial banking business, shall, for purposes of this subchapter, be deemed property within the United States. This subsection shall not apply to a debt obligation to which section 2105(b) applies.

(Aug. 16, 1954, ch. 736, 68A Stat. 397; Pub. L. 89-809, title I, §108(c), Nov. 13, 1966, 80 Stat. 1572; Pub. L. 91-172, title IV, §435(b), Dec. 30, 1969, 83 Stat. 625; Pub. L. 93-17, §3(a)(1), Apr. 10, 1973, 87 Stat. 12; Pub. L. 93-625, §9(b), Jan. 3, 1975, 88 Stat. 2116; Pub. L. 94-455, title XX, §2001(c)(1)(L), Oct. 4, 1976, 90 Stat. 1853; Pub. L. 100-647, title I, §1012(q)(11), Nov. 10, 1988, 102 Stat. 3525; Pub. L. 104-188, title I, §1704(t)(38), Aug. 20, 1996, 110 Stat. 1889; Pub. L. 111-226, title II, §217(c)(3), Aug. 10, 2010, 124 Stat. 2402.)

#### AMENDMENTS

2010—Subsec. (c). Pub. L. 111-226, in concluding provisions, struck out before period at end “or to a debt obligation of a domestic corporation if any interest on such obligation, were such interest received by the decedent at the time of his death, would be treated by reason of section 861(a)(1)(A) as income from sources without the United States”.

1996—Subsec. (c). Pub. L. 104-188 substituted “section 861(a)(1)(A)” for “subparagraph (A), (C), or (D) of section 861(a)(1)” in concluding provisions.