

an employee stock ownership plan or a worker-owned cooperative”.

1988—Pub. L. 100-647, title III, §3031(f)(2), Nov. 10, 1988, 102 Stat. 3638, added item 2207B.

1984—Pub. L. 98-369, div. A, title V, §544(b)(2), July 18, 1984, 98 Stat. 894, added item 2210.

1981—Pub. L. 97-34, title IV, §403(d)(4)(B), Aug. 13, 1981, 95 Stat. 305, added item 2207A.

1976—Pub. L. 94-455, title XIX, §1902(b)(1), Oct. 4, 1976, 90 Stat. 1806, struck out item 2202 “Missionaries in foreign service”.

1975—Pub. L. 93-597, §6(b)(3), Jan. 2, 1975, 88 Stat. 1953, substituted “Members of the Armed Forces dying in combat zone or by reason of combat-zone-incurred wounds, etc.” for “Members of the Armed Forces dying during an induction period.” in item 2201.

1970—Pub. L. 91-614, title I, §101(d)(3), Dec. 31, 1970, 84 Stat. 1837, substituted “Discharge of fiduciary from personal liability” for “Discharge of executor from personal liability” in item 2204.

1960—Pub. L. 86-779, §4(b)(2), Sept. 14, 1960, 74 Stat. 1000, added item 2209.

1958—Pub. L. 85-866, title I, §102(c)(4), Sept. 2, 1958, 72 Stat. 1675, added item 2208.

§ 2201. Combat zone-related deaths of members of the Armed Forces, deaths of astronauts, and deaths of victims of certain terrorist attacks

(a) In general

Unless the executor elects not to have this section apply, in applying sections 2001 and 2101 to the estate of a qualified decedent, the rate schedule set forth in subsection (c) shall be deemed to be the rate schedule set forth in section 2001(c).

(b) Qualified decedent

For purposes of this section, the term “qualified decedent” means—

(1) any citizen or resident of the United States dying while in active service of the Armed Forces of the United States, if such decedent—

(A) was killed in action while serving in a combat zone, as determined under section 112(c), or

(B) died as a result of wounds, disease, or injury suffered while serving in a combat zone (as determined under section 112(c)), and while in the line of duty, by reason of a hazard to which such decedent was subjected as an incident of such service,

(2) any specified terrorist victim (as defined in section 692(d)(4)), and

(3) any astronaut whose death occurs in the line of duty.

(c) Rate schedule

If the amount with respect to which the tentative tax to be computed is:

The tentative tax is:

| | |
|--|---|
| Not over \$150,000 | 1 percent of the amount by which such amount exceeds \$100,000. |
| Over \$150,000 but not over \$200,000. | \$500 plus 2 percent of the excess over \$150,000. |
| Over \$200,000 but not over \$300,000. | \$1,500 plus 3 percent of the excess over \$200,000. |
| Over \$300,000 but not over \$500,000. | \$4,500 plus 4 percent of the excess over \$300,000. |
| Over \$500,000 but not over \$700,000. | \$12,500 plus 5 percent of the excess over \$500,000. |

If the amount with respect to which the tentative tax to be computed is:

The tentative tax is:

| | |
|---|--|
| Over \$700,000 but not over \$900,000. | \$22,500 plus 6 percent of the excess over \$700,000. |
| Over \$900,000 but not over \$1,100,000. | \$34,500 plus 7 percent of the excess over \$900,000. |
| Over \$1,100,000 but not over \$1,600,000. | \$48,500 plus 8 percent of the excess over \$1,100,000. |
| Over \$1,600,000 but not over \$2,100,000. | \$88,500 plus 9 percent of the excess over \$1,600,000. |
| Over \$2,100,000 but not over \$2,600,000. | \$133,500 plus 10 percent of the excess over \$2,100,000. |
| Over \$2,600,000 but not over \$3,100,000. | \$183,500 plus 11 percent of the excess over \$2,600,000. |
| Over \$3,100,000 but not over \$3,600,000. | \$238,500 plus 12 percent of the excess over \$3,100,000. |
| Over \$3,600,000 but not over \$4,100,000. | \$298,500 plus 13 percent of the excess over \$3,600,000. |
| Over \$4,100,000 but not over \$5,100,000. | \$363,500 plus 14 percent of the excess over \$4,100,000. |
| Over \$5,100,000 but not over \$6,100,000. | \$503,500 plus 15 percent of the excess over \$5,100,000. |
| Over \$6,100,000 but not over \$7,100,000. | \$653,500 plus 16 percent of the excess over \$6,100,000. |
| Over \$7,100,000 but not over \$8,100,000. | \$813,500 plus 17 percent of the excess over \$7,100,000. |
| Over \$8,100,000 but not over \$9,100,000. | \$983,500 plus 18 percent of the excess over \$8,100,000. |
| Over \$9,100,000 but not over \$10,100,000. | \$1,163,500 plus 19 percent of the excess over \$9,100,000. |
| Over \$10,100,000 | \$1,353,500 plus 20 percent of the excess over \$10,100,000. |

(d) Determination of unified credit

In the case of an estate to which this section applies, subsection (a) shall not apply in determining the credit under section 2010.

(Aug. 16, 1954, ch. 736, 68A Stat. 401; Pub. L. 93-597, §6(b)(1), (2), Jan. 2, 1975, 88 Stat. 1953; Pub. L. 94-455, title XIX, §1902(a)(7)(A), Oct. 4, 1976, 90 Stat. 1805; Pub. L. 107-16, title V, §532(c)(9), June 7, 2001, 115 Stat. 75; Pub. L. 107-134, title I, §103(a), (b)(3), Jan. 23, 2002, 115 Stat. 2430, 2431; Pub. L. 108-121, title I, §110(c)(1), (2)(A), Nov. 11, 2003, 117 Stat. 1342.)

AMENDMENTS

2003—Pub. L. 108-121, §110(c)(2)(A), inserted “, deaths of astronauts,” after “Forces” in section catchline.

Subsec. (b)(3). Pub. L. 108-121, §110(c)(1), added par. (3).

2002—Pub. L. 107-134 amended section catchline and text of section generally, substituting present provisions for provisions which had stated that the additional estate tax as defined in former section 2011(d) should not apply to the transfer of the taxable estate of a citizen or resident of the United States dying while in active service as a member of the Armed Forces of the United States, if such decedent was killed in action while serving in a combat zone, as determined under section 112(c), or died as a result of wounds, disease, or injury suffered, while serving in a combat zone (as determined under section 112(c)), and while in line of duty, by reason of a hazard to which he was subjected as an incident of such service.

2001—Pub. L. 107-16, §§532(c)(9)(B), 901, which temporarily added concluding provisions which read as follows: “For purposes of this section, the additional estate tax is the difference between the tax imposed by section 2001 or 2101 and the amount equal to 125 percent of the maximum credit provided by section 2011(b), as in effect before its repeal by the Economic Growth and Tax Relief Reconciliation Act of 2001.”, was repealed by Pub. L. 107-134, §103(b)(3). See Effective and Termination Dates of 2001 Amendment and Effective Date of 2002 Amendment notes below.

Pub. L. 107-16, §§ 532(c)(9)(A), 901, which temporarily struck out “as defined in section 2011(d)” after “The additional estate tax” in introductory provisions, was repealed by Pub. L. 107-134, § 103(b)(3). See Effective and Termination Dates of 2001 Amendment and Effective Date of 2002 Amendment notes below.

1975—Pub. L. 93-597, as amended by Pub. L. 94-455, § 1902(a)(7)(A), struck out “during an induction period (as defined in section 112(c)(5))” after “resident of the United States dying”, and substituted “Members of the Armed Forces dying in combat zone or by reason of combat-zone-incurred wounds, etc.” for “Members of the Armed Forces dying during an induction period” in section catchline.

EFFECTIVE DATE OF 2003 AMENDMENT

Pub. L. 108-121, title I, § 110(c)(3), Nov. 11, 2003, 117 Stat. 1343, provided that: “The amendments made by this subsection [amending this section] shall apply to estates of decedents dying after December 31, 2002.”

EFFECTIVE DATE OF 2002 AMENDMENT

Amendment by Pub. L. 107-134 applicable to estates of decedents dying on or after Sept. 11, 2001, and, in the case of individuals dying as a result of the Apr. 19, 1995, terrorist attack, dying on or after Apr. 19, 1995, with provisions relating to waiver of limitations, see section 103(d) of Pub. L. 107-134, set out as a note under section 2011 of this title.

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 1976 AMENDMENT

Section 1902(a)(7)(B) of Pub. L. 94-455 provided that: “The amendment made by subsection (A) [amending section 6(b)(1) of Pub. L. 93-597] is effective July 1, 1973.”

EFFECTIVE DATE OF 1975 AMENDMENT

Section 6(c) of Pub. L. 93-597 provided that: “The amendments made by this section [amending this section and section 1034 of this title] shall take effect on July 1, 1973.”

[§ 2202. Repealed. Pub. L. 94-455, title XIX, § 1902(a)(8), Oct. 4, 1976, 90 Stat. 1805]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 401; June 25, 1959, Pub. L. 86-70, § 22(a), 73 Stat. 146; July 12, 1960, Pub. L. 86-624, § 18(b), 74 Stat. 416, related to the presumption that missionaries duly commissioned and serving under boards of foreign missions are residents of the State or the District of Columbia wherein they resided at the time of their commission and departure for service.

EFFECTIVE DATE OF REPEAL

Repeal applicable to estates of decedents dying after Oct. 4, 1976, see section 1902(c)(1) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 2011 of this title.

§ 2203. Definition of executor

The term “executor” wherever it is used in this title in connection with the estate tax imposed by this chapter means the executor or ad-

ministrators of the decedent, or, if there is no executor or administrator appointed, qualified, and acting within the United States, then any person in actual or constructive possession of any property of the decedent.

(Aug. 16, 1954, ch. 736, 68A Stat. 401.)

§ 2204. Discharge of fiduciary from personal liability

(a) General rule

If the executor makes written application to the Secretary for determination of the amount of the tax and discharge from personal liability therefor, the Secretary (as soon as possible, and in any event within 9 months after the making of such application, or, if the application is made before the return is filed, then within 9 months after the return is filed, but not after the expiration of the period prescribed for the assessment of the tax in section 6501) shall notify the executor of the amount of the tax. The executor, on payment of the amount of which he is notified (other than any amount the time for payment of which is extended under sections 6161, 6163, or 6166), and on furnishing any bond which may be required for any amount for which the time for payment is extended, shall be discharged from personal liability for any deficiency in tax thereafter found to be due and shall be entitled to a receipt or writing showing such discharge.

(b) Fiduciary other than the executor

If a fiduciary (not including a fiduciary in respect of the estate of a nonresident decedent) other than the executor makes written application to the Secretary for determination of the amount of any estate tax for which the fiduciary may be personally liable, and for discharge from personal liability therefor, the Secretary upon the discharge of the executor from personal liability under subsection (a), or upon the expiration of 6 months after the making of such application by the fiduciary, if later, shall notify the fiduciary (1) of the amount of such tax for which it has been determined the fiduciary is liable, or (2) that it has been determined that the fiduciary is not liable for any such tax. Such application shall be accompanied by a copy of the instrument, if any, under which such fiduciary is acting, a description of the property held by the fiduciary, and such other information for purposes of carrying out the provisions of this section as the Secretary may require by regulations. On payment of the amount of such tax for which it has been determined the fiduciary is liable (other than any amount the time for payment of which has been extended under section 6161, 6163, or 6166), and on furnishing any bond which may be required for any amount for which the time for payment has been extended, or on receipt by him of notification of a determination that he is not liable for any such tax, the fiduciary shall be discharged from personal liability for any deficiency in such tax thereafter found to be due and shall be entitled to a receipt or writing evidencing such discharge.

(c) Special lien under section 6324A

For purposes of the second sentence of subsection (a) and the last sentence of subsection