

not be computed on the aggregate income but shall be the sum of the taxes computed under such chapter on the separate self-employment income of each spouse.

(Aug. 16, 1954, ch. 736, 68A Stat. 739.)

[§ 6017A. Repealed. Pub. L. 101-239, title VII, § 7711(b)(1), Dec. 19, 1989, 103 Stat. 2393]

Section, added Pub. L. 92-512, title I, §144(a)(1), Oct. 20, 1972, 86 Stat. 935; amended Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834, related to place of residence.

EFFECTIVE DATE OF REPEAL

Repeal applicable to returns and statements the due date for which (determined without regard to extensions) is after Dec. 31, 1989, see section 7711(c) of Pub. L. 101-239, set out as an Effective Date of 1989 Amendment note under section 6721 of this title.

SUBPART C—ESTATE AND GIFT TAX RETURNS

Sec.	
6018.	Estate tax returns.
6019.	Gift tax returns.

AMENDMENT OF ANALYSIS

For termination of amendment by section 304 of Pub. L. 111-312, see Effective and Termination Dates of 2010 Amendment note set out under section 121 of this title.

For termination of amendment by section 901 of Pub. L. 107-16, see Effective and Termination Dates of 2001 Amendment note set out under section 1 of this title.

AMENDMENTS

2010—Pub. L. 111-312, title III, §§301(a), 304, Dec. 17, 2010, 124 Stat. 3300, 3304, temporarily amended analysis to read as if amendment by Pub. L. 107-16, §542(b)(1), had never been enacted. See 2001 Amendment note below.

2001—Pub. L. 107-16, title V, §542(b)(1), title IX, §901, June 7, 2001, 115 Stat. 81, 150, temporarily substituted “Returns Relating to Transfers During Life or at Death” for “Estate and Gift Tax Returns” in subpart heading and “Returns relating to large transfers at death” for “Estate tax returns” in item 6018.

§ 6018. Estate tax returns

(a) Returns by executor

(1) Citizens or residents

In all cases where the gross estate at the death of a citizen or resident exceeds the basic exclusion amount in effect under section 2010(c) for the calendar year which includes the date of death, the executor shall make a return with respect to the estate tax imposed by subtitle B.

(2) Nonresidents not citizens of the United States

In the case of the estate of every nonresident not a citizen of the United States if that part of the gross estate which is situated in the United States exceeds \$60,000, the executor shall make a return with respect to the estate tax imposed by subtitle B.

(3) Adjustment for certain gifts

The amount applicable under paragraph (1) and the amount set forth in paragraph (2) shall each be reduced (but not below zero) by the sum of—

(A) the amount of the adjusted taxable gifts (within the meaning of section 2001(b)) made by the decedent after December 31, 1976, plus

(B) the aggregate amount allowed as a specific exemption under section 2521 (as in effect before its repeal by the Tax Reform Act of 1976) with respect to gifts made by the decedent after September 8, 1976.

(b) Returns by beneficiaries

If the executor is unable to make a complete return as to any part of the gross estate of the decedent, he shall include in his return a description of such part and the name of every person holding a legal or beneficial interest therein. Upon notice from the Secretary such person shall in like manner make a return as to such part of the gross estate.

(Aug. 16, 1954, ch. 736, 68A Stat. 739; Pub. L. 89-809, title I, §108(g), Nov. 13, 1966, 80 Stat. 1574; Pub. L. 94-455, title XIX, §1906(b)(13)(A), title XX, §2001(c)(1)(J), Oct. 4, 1976, 90 Stat. 1834, 1852; Pub. L. 97-34, title IV, §401(a)(2)(B), Aug. 13, 1981, 95 Stat. 299; Pub. L. 98-369, div. A, title V, §544(b)(3), July 18, 1984, 98 Stat. 894; Pub. L. 100-647, title I, §1011A(g)(12), Nov. 10, 1988, 102 Stat. 3482; Pub. L. 101-239, title VII, §7304(b)(2)(B), Dec. 19, 1989, 103 Stat. 2353; Pub. L. 101-508, title XI, §11801(a)(43), (c)(19)(C), Nov. 5, 1990, 104 Stat. 1388-521, 1388-528; Pub. L. 105-34, title V, §501(a)(1)(C), title X, §1073(b)(4), Aug. 5, 1997, 111 Stat. 845, 948; Pub. L. 107-16, title V, §542(b)(1), June 7, 2001, 115 Stat. 81; Pub. L. 111-312, title III, §§301(a), 303(b)(3), Dec. 17, 2010, 124 Stat. 3300, 3303.)

AMENDMENT OF SECTION

For termination of amendment by section 304 of Pub. L. 111-312, see Effective and Termination Dates of 2010 Amendment note below.

For termination of amendment by section 901 of Pub. L. 107-16, see Effective and Termination Dates of 2001 Amendment note below.

REFERENCES IN TEXT

Section 2521 of this title, referred to in subsec. (a)(3)(B), was repealed by section 2001(b)(3) of Pub. L. 94-455, applicable to gifts made after Dec. 31, 1976.

The Tax Reform Act of 1976, referred to in subsec. (a)(3)(B), is Pub. L. 94-455, Oct. 4, 1976, 90 Stat. 1520. For complete classification of this Act to the Code, see Short Title of 1976 Amendments note set out under section 1 of this title and Tables.

AMENDMENTS

2010—Pub. L. 111-312, §§301(a), 304, temporarily amended section to read as if amendment by Pub. L. 107-16, §542(b)(1), had never been enacted. See 2001 Amendment note and Effective and Termination Dates of 2010 Amendment note below.

Subsec. (a)(1). Pub. L. 111-312, §§303(b)(3), 304, temporarily substituted “basic exclusion amount” for “applicable exclusion amount”. See Effective and Termination Dates of 2010 Amendment note below.

2001—Pub. L. 107-16, §§542(b)(1), 901, temporarily amended section generally. Prior to amendment, text read as follows:

“(a) RETURNS BY EXECUTOR.—

“(1) CITIZENS OR RESIDENTS.—In all cases where the gross estate at the death of a citizen or resident exceeds the applicable exclusion amount in effect under section 2010(c) for the calendar year which includes the date of death, the executor shall make a return with respect to the estate tax imposed by subtitle B.