

Subsec. (f). Pub. L. 100-647, §1014(g)(4)(A), added subsec. (f).

EFFECTIVE DATE OF 2001 AMENDMENT

Pub. L. 107-16, title V, §562(b), June 7, 2001, 115 Stat. 90, provided that: "The amendment made by this section [amending this section] shall apply to severances after December 31, 2000."

Pub. L. 107-16, title V, §563(c), June 7, 2001, 115 Stat. 91, provided that: "The amendments made by this section [amending this section] shall apply to transfers subject to chapter 11 or 12 of the Internal Revenue Code of 1986 made after December 31, 2000."

Pub. L. 107-16, title V, §564(b), June 7, 2001, 115 Stat. 91, provided that:

"(1) RELIEF FROM LATE ELECTIONS.—Section 2642(g)(1) of the Internal Revenue Code of 1986 (as added by subsection (a)) shall apply to requests pending on, or filed after, December 31, 2000.

"(2) SUBSTANTIAL COMPLIANCE.—Section 2642(g)(2) of such Code (as so added) shall apply to transfers subject to chapter 11 or 12 of the Internal Revenue Code of 1986 made after December 31, 2000. No implication is intended with respect to the availability of relief from late elections or the application of a rule of substantial compliance on or before such date."

EFFECTIVE DATE OF 1990 AMENDMENT

Pub. L. 101-508, title XI, §11703(c)(4), Nov. 5, 1990, 104 Stat. 1388-517, provided that: "The amendments made by paragraphs (1) and (2) [amending this section] shall apply to transfers after March 31, 1988."

EFFECTIVE DATE OF 1989 AMENDMENT

Amendment by Pub. L. 101-239 effective, except as otherwise provided, as if included in the provision of the Technical and Miscellaneous Revenue Act of 1988, Pub. L. 100-647, to which such amendment relates, see section 7817 of Pub. L. 101-239, set out as a note under section 1 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-647, title I, §1014(g)(3)(B), Nov. 10, 1988, 102 Stat. 3563, provided that: "The amendment made by subparagraph (A) [amending this section] shall apply for purposes of determining the inclusion ratio with respect to property transferred after October 13, 1987."

Pub. L. 100-647, title I, §1014(g)(17)(C), Nov. 10, 1988, 102 Stat. 3567, provided that: "The amendments made by this paragraph [amending this section] shall apply to transfers after March 31, 1988."

Amendment by section 1014(g)(4), (18) of Pub. L. 100-647 effective, except as otherwise provided, as if included in the provision of the Tax Reform Act of 1986, Pub. L. 99-514, to which such amendment relates, see section 1019(a) of Pub. L. 100-647, set out as a note under section 1 of this title.

EFFECTIVE DATE

Section applicable to generation-skipping transfers (within the meaning of section 2611 of this title) made after Oct. 22, 1986, except as otherwise provided, see section 1433 of Pub. L. 99-514, set out as a note under section 2601 of this title.

**Subchapter F—Other Definitions and Special Rules**

Sec.	
2651.	Generation assignment.
2652.	Other definitions.
2653.	Taxation of multiple skips.
2654.	Special rules.

**§ 2651. Generation assignment**

**(a) In general**

For purposes of this chapter, the generation to which any person (other than the transferor) be-

longs shall be determined in accordance with the rules set forth in this section.

**(b) Lineal descendants**

**(1) In general**

An individual who is a lineal descendant of a grandparent of the transferor shall be assigned to that generation which results from comparing the number of generations between the grandparent and such individual with the number of generations between the grandparent and the transferor.

**(2) On spouse's side**

An individual who is a lineal descendant of a grandparent of a spouse (or former spouse) of the transferor (other than such spouse) shall be assigned to that generation which results from comparing the number of generations between such grandparent and such individual with the number of generations between such grandparent and such spouse.

**(3) Treatment of legal adoptions, etc.**

For purposes of this subsection—

**(A) Legal adoptions**

A relationship by legal adoption shall be treated as a relationship by blood.

**(B) Relationships by half-blood**

A relationship by the half-blood shall be treated as a relationship of the whole-blood.

**(c) Marital relationship**

**(1) Marriage to transferor**

An individual who has been married at any time to the transferor shall be assigned to the transferor's generation.

**(2) Marriage to other lineal descendants**

An individual who has been married at any time to an individual described in subsection (b) shall be assigned to the generation of the individual so described.

**(d) Persons who are not lineal descendants**

An individual who is not assigned to a generation by reason of the foregoing provisions of this section shall be assigned to a generation on the basis of the date of such individual's birth with—

(1) an individual born not more than 12½ years after the date of the birth of the transferor assigned to the transferor's generation,

(2) an individual born more than 12½ years but not more than 37½ years after the date of the birth of the transferor assigned to the first generation younger than the transferor, and

(3) similar rules for a new generation every 25 years.

**(e) Special rule for persons with a deceased parent**

**(1) In general**

For purposes of determining whether any transfer is a generation-skipping transfer, if—

(A) an individual is a descendant of a parent of the transferor (or the transferor's spouse or former spouse), and

(B) such individual's parent who is a lineal descendant of the parent of the transferor (or the transferor's spouse or former spouse)