

IV, § 401(c), (d), Dec. 30, 1969, 83 Stat. 602; Pub. L. 91-373, title I, § 102(b), Aug. 10, 1970, 84 Stat. 696; Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834; Pub. L. 98-369, div. A, title II, § 211(b)(22), July 18, 1984, 98 Stat. 757; Pub. L. 99-514, title X, § 1024(c)(17), Oct. 22, 1986, 100 Stat. 2408; Pub. L. 100-647, title I, § 1018(s)(3)(A), Nov. 10, 1988, 102 Stat. 3587; Pub. L. 108-357, title VIII, § 900(a), (b), Oct. 22, 2004, 118 Stat. 1650.)

AMENDMENTS

2004—Subsec. (a)(2). Pub. L. 108-357, § 900(a), substituted “possessing” for “possessing—”, struck out “(B)” before “more than 50 percent of the total combined voting power”, and struck out subpar. (A) which read as follows: “at least 80 percent of the total combined voting power of all classes of stock entitled to vote or at least 80 percent of the total value of shares of all classes of the stock of each corporation, and”.

Subsec. (f)(5). Pub. L. 108-357, § 900(b), added par. (5).
 1988—Subsec. (d)(1)(B). Pub. L. 100-647 substituted “paragraphs (1), (2), and (3) of subsection (e)” for “subsection (e)(1)”.

1986—Subsec. (b)(2)(D). Pub. L. 99-514 struck out “or section 821” after “section 801”.

1984—Subsecs. (a)(4), (b)(2)(D). Pub. L. 98-369 substituted “section 801” for “section 802”.

1976—Subsecs. (b)(4), (f)(3)(B). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

1970—Subsec. (f)(1). Pub. L. 91-373 substituted “by paragraphs (1) and (2) of section 2131(d)” for “in section 3306(i)”.

1969—Subsec. (a)(2). Pub. L. 91-172, § 401(c), redesignated existing provisions with minor changes as par. (A) and added par. (B).

Subsec. (c)(2)(A)(iv). Pub. L. 91-172, § 401(d)(1), added cl. (iv).

Subsec. (c)(2)(B). Pub. L. 91-172, § 401(d)(2), substituted “5 or fewer persons who are individuals, estates, or trusts (referred to in this subparagraph as ‘common owners’) own” for “a person who is an individual, estate, or trust (referred to in this paragraph as ‘common owner’) owns” and in cl. (ii), substituted “any of such common owners”, “any of the common owners” for “such common owner” and “the common owner”, respectively and added cl. (iii).

EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title VIII, § 900(c), Oct. 22, 2004, 118 Stat. 1650, provided that: “The amendments made by this section [amending this section] shall apply to taxable years beginning after the date of the enactment of this Act [Oct. 22, 2004].”

EFFECTIVE DATE OF 1988 AMENDMENT

Pub. L. 100-647, title I, § 1018(s)(3)(B), Nov. 10, 1988, 102 Stat. 3587, provided that: “The amendment made by subparagraph (A) [amending this section] shall apply to taxable years beginning after the date of the enactment of this Act [Nov. 10, 1988].”

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1986, see section 1024(e) of Pub. L. 99-514, set out as a note under section 831 of this title.

EFFECTIVE DATE OF 1984 AMENDMENT

Amendment by Pub. L. 98-369 applicable to taxable years beginning after Dec. 31, 1983, see section 215 of Pub. L. 98-369, set out as an Effective Date note under section 801 of this title.

EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 applicable with respect to taxable years ending on or after Dec. 31, 1970, see section 401(h)(3) of Pub. L. 91-172, set out as a note under section 1561 of this title.

EFFECTIVE DATE

Section applicable with respect to taxable years ending after Dec. 31, 1963, see section 235(d) of Pub. L. 88-272, set out as an Effective Date of 1964 Amendment note under section 269 of this title.

[§ 1564. Repealed. Pub. L. 101-508, title XI, § 11801(a)(38), Nov. 5, 1990, 104 Stat. 1388-521]

Section, added Pub. L. 91-172, title IV, § 401(b)(1), Dec. 30, 1969, 83 Stat. 600; amended Pub. L. 94-455, title XIX, §§ 1901(b)(1)(J)(vi), (21)(A)(ii), 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1791, 1797, 1834, related to transitional rules in the case of certain controlled corporations.

SAVINGS PROVISION

For provisions that nothing in repeal by Pub. L. 101-508 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Nov. 5, 1990, for purposes of determining liability for tax for periods ending after Nov. 5, 1990, see section 11821(b) of Pub. L. 101-508, set out as a note under section 45K of this title.

Subtitle B—Estate and Gift Taxes

Chapter	Sec. ¹
11. Estate tax	2001
12. Gift tax	2501
13. Tax on generation-skipping transfers ...	2601
14. Special valuation rules	2701
15. Gifts and bequests from expatriates	2801

AMENDMENTS

2008—Pub. L. 110-245, title III, § 301(b)(2), June 17, 2008, 122 Stat. 1646, added item for chapter 15.

1990—Pub. L. 101-508, title XI, § 11602(c), Nov. 5, 1990, 104 Stat. 1388-500, added item for chapter 14.

1986—Pub. L. 99-514, title XIV, § 1431(b), Oct. 22, 1986, 100 Stat. 2729, struck out “certain” after “Tax on” in item for chapter 13.

1976—Pub. L. 94-455, title XX, § 2006(b)(1), Oct. 4, 1976, 90 Stat. 1888, added item for chapter 13.

CHAPTER 11—ESTATE TAX

Subchapter	Sec. ¹
A. Estates of citizens or residents	2001
B. Estates of nonresidents not citizens	2101
C. Miscellaneous	2201

Subchapter A—Estates of Citizens or Residents

Part	
I. Tax imposed.	
II. Credits against tax.	
III. Gross estate.	
IV. Taxable estate.	

PART I—TAX IMPOSED

Sec.	
2001. Imposition and rate of tax.	
2002. Liability for payment.	

AMENDMENTS

1976—Pub. L. 94-455, title XX, § 2001(c)(1)(N)(i), Oct. 4, 1976, 90 Stat. 1853, substituted “Imposition and rate of tax” for “Rate of tax” in item 2001.

§ 2001. Imposition and rate of tax

(a) Imposition

A tax is hereby imposed on the transfer of the taxable estate of every decedent who is a citizen or resident of the United States.

¹ Section numbers editorially supplied.
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