

employment of \$400 or more for the taxable year shall make a return with respect to the self-employment tax imposed by chapter 2. In the case of a husband and wife filing a joint return under section 6013, the tax imposed by chapter 2 shall 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 Repealed.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.   |

AMENDMENTS

2010—Pub. L. 111-312, title III, § 301(a), Dec. 17, 2010, 124 Stat. 3300, 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), June 7, 2001, 115 Stat. 81, 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 ef-

fect 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.)

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), amended section to read as if amendment by Pub. L. 107-16, § 542(b)(1), had never been enacted. See 2001 Amendment note below.

Subsec. (a)(1). Pub. L. 111-312, § 303(b)(3), substituted “basic exclusion amount” for “applicable exclusion amount”.

2001—Pub. L. 107-16, § 542(b)(1), amended section generally, substituting provisions related to tax returns for certain large transfers at death for provisions related to estate tax returns.

1997—Subsec. (a)(1). Pub. L. 105-34, § 501(a)(1)(C), substituted “the applicable exclusion amount in effect under section 2010(c) for the calendar year which includes the date of death” for “\$600,000”.

Subsec. (a)(4). Pub. L. 105-34, § 1073(b)(4), struck out par. (4) which read as follows:

“(4) RETURN REQUIRED IF EXCESS RETIREMENT ACCUMULATION TAX.—The executor shall make a return with respect to the estate tax imposed by subtitle B in any case where such tax is increased by reason of section 4980A(d).”

1990—Subsec. (a)(3) to (5). Pub. L. 101-508 redesignated pars. (4) and (5) as (3) and (4), respectively, and struck out former par. (3) which provided for phase-in of estate tax return filing requirement amount.

1989—Subsec. (c). Pub. L. 101-239 struck out subsec. (c) which read as follows:

“ELECTION UNDER SECTION 2210.—In all cases in which subsection (a) requires the filing of a return, if an executor elects the applications of section 2210—

“(1) RETURN BY EXECUTOR.—The return which the executor is required to file under the provisions of subsection (a) shall be made with respect to that por-