

not apply to any election made before the date 6 months after the date of the enactment of this Act [Nov. 5, 1990].”

#### 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

Section applicable to estates of decedents dying after Nov. 10, 1988, see section 5033(d)(1) of Pub. L. 100-647, set out as an Effective Date of 1988 Amendment note under section 2056 of this title.

#### TRANSITIONAL RULE

Pub. L. 105-34, title XIII, §1303, Aug. 5, 1997, 111 Stat. 1039, provided that:

“(a) GENERAL RULE.—In the case of any trust created under an instrument executed before the date of the enactment of the Revenue Reconciliation Act of 1990 [Nov. 5, 1990], such trust shall be treated as meeting the requirements of paragraph (1) of section 2056A(a) of the Internal Revenue Code of 1986 if the trust instrument requires that all trustees of the trust be individual citizens of the United States or domestic corporations.

“(b) EFFECTIVE DATE.—The provisions of subsection (a) shall take effect as if included in the provisions of section 11702(g) of the Revenue Reconciliation Act of 1990 [Pub. L. 101-508].”

#### APPLICATION OF AMENDMENTS BY SECTION 5033 OF PUB. L. 100-647 TO ESTATES OF, OR GIFTS BY, NONCITIZEN AND NONRESIDENT INDIVIDUALS

For provisions directing that in the case of the estate of, or gift by, an individual who was not a citizen or resident of the United States but was a resident of a foreign country with which the United States has a tax treaty with respect to estate, inheritance, or gift taxes, this section shall not apply to the extent such section would be inconsistent with the provisions of such treaty relating to estate, inheritance, or gift tax marital deductions, but that in the case of the estate of an individual dying before the date 3 years after Dec. 19, 1989, or a gift by an individual before the date 3 years after Dec. 19, 1989, the requirement of the preceding provision that the individual not be a citizen or resident of the United States shall not apply, see section 7815(d)(14) of Pub. L. 101-239, set out as a note under section 2056 of this title.

#### [§ 2057. Repealed. Pub. L. 113-295, div. A, title II, § 221(a)(97)(A), Dec. 19, 2014, 128 Stat. 4051]

Section, added Pub. L. 105-34, title V, § 502(a), Aug. 5, 1997, 111 Stat. 847, § 2033A; renumbered § 2057 and amended Pub. L. 105-206, title VI, § 6007(b)(1)(A)-(D), (2)-(7), July 22, 1998, 112 Stat. 807-809; Pub. L. 107-16, title V, § 521(d), June 7, 2001, 115 Stat. 72; Pub. L. 108-311, title II, § 207(23), Oct. 4, 2004, 118 Stat. 1178, related to deduction for qualified family-owned business interests of a decedent.

A prior section 2057, added Pub. L. 99-514, title XI, § 1172(a), Oct. 22, 1986, 100 Stat. 2513; amended Pub. L. 100-203, title X, §§ 10411(a), 10412(a), Dec. 22, 1987, 101 Stat. 1330-432, 1330-433; Pub. L. 100-647, title I, § 1011B(g)(3), Nov. 10, 1988, 102 Stat. 3490, related to sales of employer securities to employee stock ownership plans or worker-owned cooperatives, prior to repeal by Pub. L. 101-239, title VII, § 7304(a)(1), (3), Dec. 19, 1989, 103 Stat. 2352, 2353, applicable to estates of decedents dying after Dec. 19, 1989.

Another prior section 2057, added Pub. L. 94-455, title XX, § 2007(a), Oct. 4, 1976, 90 Stat. 1890; amended Pub. L. 95-600, title VII, § 702(f)(1), (2), Nov. 6, 1978, 92 Stat. 2934, 2935, related to bequests, etc., to certain minor chil-

dren, prior to repeal by Pub. L. 97-34, title IV, § 427(a), (c), Aug. 13, 1981, 95 Stat. 3181, applicable to estates of decedents dying after Dec. 31, 1981.

#### EFFECTIVE DATE OF REPEAL

Repeal effective Dec. 19, 2014, subject to a savings provision, see section 221(b) of Pub. L. 113-295, set out as an Effective Date of 2014 Amendment note under section 1 of this title.

### § 2058. State death taxes

#### (a) Allowance of deduction

For purposes of the tax imposed by section 2001, the value of the taxable estate shall be determined by deducting from the value of the gross estate the amount of any estate, inheritance, legacy, or succession taxes actually paid to any State or the District of Columbia, in respect of any property included in the gross estate (not including any such taxes paid with respect to the estate of a person other than the decedent).

#### (b) Period of limitations

The deduction allowed by this section shall include only such taxes as were actually paid and deduction therefor claimed before the later of—

- (1) 4 years after the filing of the return required by section 6018, or
- (2) if—

(A) a petition for redetermination of a deficiency has been filed with the Tax Court within the time prescribed in section 6213(a), the expiration of 60 days after the decision of the Tax Court becomes final,

(B) an extension of time has been granted under section 6161 or 6166 for payment of the tax shown on the return, or of a deficiency, the date of the expiration of the period of the extension, or

(C) a claim for refund or credit of an overpayment of tax imposed by this chapter has been filed within the time prescribed in section 6511, the latest of the expiration of—

- (i) 60 days from the date of mailing by certified mail or registered mail by the Secretary to the taxpayer of a notice of the disallowance of any part of such claim,
- (ii) 60 days after a decision by any court of competent jurisdiction becomes final with respect to a timely suit instituted upon such claim, or
- (iii) 2 years after a notice of the waiver of disallowance is filed under section 6532(a)(3).

Notwithstanding sections 6511 and 6512, refund based on the deduction may be made if the claim for refund is filed within the period provided in the preceding sentence. Any such refund shall be made without interest.

(Added Pub. L. 107-16, title V, § 532(b), June 7, 2001, 115 Stat. 73.)

#### EFFECTIVE DATE

Section 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 an Effective Date of 2001 Amendment note under section 2012 of this title.

**Subchapter B—Estates of Nonresidents Not  
Citizens**

Sec.	
2101.	Tax imposed.
2102.	Credits against tax.
2103.	Definition of gross estate.
2104.	Property within the United States.
2105.	Property without the United States.
2106.	Taxable estate.
2107.	Expatriation to avoid tax.
2108.	Application of pre-1967 estate tax provisions.

AMENDMENTS

1966—Pub. L. 89-809, title I, §108(h), Nov. 13, 1966, 80 Stat. 1574, added items 2107 and 2108.

**§ 2101. Tax imposed**

**(a) Imposition**

Except as provided in section 2107, a tax is hereby imposed on the transfer of the taxable estate (determined as provided in section 2106) of every decedent nonresident not a citizen of the United States.

**(b) Computation of tax**

The tax imposed by this section shall be the amount equal to the excess (if any) of—

- (1) a tentative tax computed under section 2001(c) on the sum of—
  - (A) the amount of the taxable estate, and
  - (B) the amount of the adjusted taxable gifts, over
- (2) a tentative tax computed under section 2001(c) on the amount of the adjusted taxable gifts.

**(c) Adjustments for taxable gifts**

**(1) Adjusted taxable gifts defined**

For purposes of this section, the term “adjusted taxable gifts” means the total amount of the taxable gifts (within the meaning of section 2503 as modified by section 2511) made by the decedent after December 31, 1976, other than gifts which are includible in the gross estate of the decedent.

**(2) Adjustment for certain gift tax**

For purposes of this section, the rules of section 2001(d) shall apply.

(Aug. 16, 1954, ch. 736, 68A Stat. 397; Pub. L. 89-809, title I, §108(a), Nov. 13, 1966, 80 Stat. 1571; Pub. L. 94-455, title XX, §2001(c)(1)(D), Oct. 4, 1976, 90 Stat. 1850; Pub. L. 100-647, title V, §5032(a), (c), Nov. 10, 1988, 102 Stat. 3669; Pub. L. 101-239, title VII, §7815(c), Dec. 19, 1989, 103 Stat. 2415; Pub. L. 103-66, title XIII, §13208(b)(3), Aug. 10, 1993, 107 Stat. 469; Pub. L. 107-147, title IV, §411(g)(2), Mar. 9, 2002, 116 Stat. 46.)

AMENDMENTS

2002—Subsec. (b). Pub. L. 107-147 struck out concluding provisions which read as follows: “For purposes of the preceding sentence, there shall be appropriate adjustments in the application of section 2001(c)(2) to reflect the difference between the amount of the credit provided under section 2102(c) and the amount of the credit provided under section 2101.”

1993—Subsec. (b). Pub. L. 103-66 substituted “section 2001(c)(2)” for “section 2001(c)(3)” in last sentence.

1989—Subsec. (b). Pub. L. 101-239 inserted at end “For purposes of the preceding sentence, there shall be appropriate adjustments in the application of section

2001(c)(3) to reflect the difference between the amount of the credit provided under section 2102(c) and the amount of the credit provided under section 2101.”

1988—Subsec. (b). Pub. L. 100-647, §5032(a), substituted “a tentative tax computed under section 2001(c)” for “a tentative tax computed in accordance with the rate schedule set forth in subsection (d)” in pars. (1) and (2).

Subsec. (d). Pub. L. 100-647, §5032(c), struck out subsec. (d) which provided a rate schedule.

1976—Pub. L. 94-455 redesignated existing provisions as (a) to (d), inserted provisions for adjustments for taxable gifts, revised the tax rate schedule, and struck out provisions relating to property held by Alien Property Custodian.

1966—Subsec. (a). Pub. L. 89-809 substituted table to be used in computing the tax imposed on transfer of taxable estate, determined as provided in section 2106, of every decedent nonresident not a citizen of the United States for provisions sending taxpayer to table in section 2001 for computation of tax imposed.

EFFECTIVE DATE OF 2002 AMENDMENT

Amendment by Pub. L. 107-147 effective as if included in the provisions of the Economic Growth and Tax Relief Reconciliation Act of 2001, Pub. L. 107-16, to which such amendment relates, see section 411(x) of Pub. L. 107-147, set out as a note under section 25B of this title.

EFFECTIVE DATE OF 1993 AMENDMENT

Amendment by Pub. L. 103-66 applicable in the case of decedents dying and gifts made after Dec. 31, 1992, see section 13208(c) of Pub. L. 103-66, set out as a note under section 2001 of this title.

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 V, §5032(d), Nov. 10, 1988, 102 Stat. 3670, provided that: “The amendments made by this section [amending this section and section 2102 of this title] shall apply to the estates of decedents dying after the date of the enactment of this Act [Nov. 10, 1988].”

EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 applicable to estates of decedents dying after Dec. 31, 1976, see section 2001(d)(1) of Pub. L. 94-455, set out as a note under section 2001 of this title.

EFFECTIVE DATE OF 1966 AMENDMENT

Pub. L. 89-809, title I, §108(i), Nov. 13, 1966, 80 Stat. 1574, provided that: “The amendments made by this section [amending this section and sections 2102, 2104, 2105, 2106, and 6018 of this title and enacting sections 2107 and 2108 of this title] shall apply with respect to estates of decedents dying after the date of the enactment of this Act [Nov. 13, 1966].”

**§ 2102. Credits against tax**

**(a) In general**

The tax imposed by section 2101 shall be credited with the amounts determined in accordance with sections 2012 and 2013 (relating to gift tax and tax on prior transfers).

**(b) Unified credit**

**(1) In general**

A credit of \$13,000 shall be allowed against the tax imposed by section 2101.