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


“(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.

§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, or

(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.


Effective Date

Section applicable to estates of decedents dying, and

generation-skipping transfers, after Dec. 31, 2004, see section 532(b) 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. Taxable estate.

2106. Taxable gifts.

2107. Expatriation to avoid tax.


AMENDMENTS


§ 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—

(A) the amount of the taxable estate, and

(B) the amount of the adjusted taxable gifts, over

(1) a tentative tax computed under section 2001(c)(1) on the amount of the adjusted taxable gifts;

(2) a tentative tax computed under section 2001(c) on the 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 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.

(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.

Amendment by Pub. L. 100–647, title V, §5032(c), Nov. 10, 1988, 102 Stat. 3669, 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. 10, 1988].”

Effective Date of 1988 Amendment

P.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 2001 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


Effective Date of 1966 Amendment

P.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.