

of Pub. L. 94-455, set out as a note under section 2001 of this title.

EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-809 applicable with respect to estates of decedents dying after Nov. 13, 1966, see section 108(i) of Pub. L. 89-809, set out as a note under section 2101 of this title.

§ 2103. Definition of gross estate

For the purpose of the tax imposed by section 2101, the value of the gross estate of every decedent nonresident not a citizen of the United States shall be that part of his gross estate (determined as provided in section 2031) which at the time of his death is situated in the United States.

(Aug. 16, 1954, ch. 736, 68A Stat. 397.)

§ 2104. Property within the United States

(a) Stock in corporation

For purposes of this subchapter shares of stock owned and held by a nonresident not a citizen of the United States shall be deemed property within the United States only if issued by a domestic corporation.

(b) Revocable transfers and transfers within 3 years of death

For purposes of this subchapter, any property of which the decedent has made a transfer, by trust or otherwise, within the meaning of sections 2035 to 2038, inclusive, shall be deemed to be situated in the United States, if so situated either at the time of the transfer or at the time of the decedent's death.

(c) Debt obligations

For purposes of this subchapter, debt obligations of—

- (1) a United States person, or
- (2) the United States, a State or any political subdivision thereof, or the District of Columbia,

owned and held by a nonresident not a citizen of the United States shall be deemed property within the United States. Deposits with a domestic branch of a foreign corporation, if such branch is engaged in the commercial banking business, shall, for purposes of this subchapter, be deemed property within the United States. This subsection shall not apply to a debt obligation to which section 2105(b) applies.

(Aug. 16, 1954, ch. 736, 68A Stat. 397; Pub. L. 89-809, title I, §108(c), Nov. 13, 1966, 80 Stat. 1572; Pub. L. 91-172, title IV, §435(b), Dec. 30, 1969, 83 Stat. 625; Pub. L. 93-17, §3(a)(1), Apr. 10, 1973, 87 Stat. 12; Pub. L. 93-625, §9(b), Jan. 3, 1975, 88 Stat. 2116; Pub. L. 94-455, title XX, §2001(c)(1)(L), Oct. 4, 1976, 90 Stat. 1853; Pub. L. 100-647, title I, §1012(q)(11), Nov. 10, 1988, 102 Stat. 3525; Pub. L. 104-188, title I, §1704(t)(38), Aug. 20, 1996, 110 Stat. 1889; Pub. L. 111-226, title II, §217(c)(3), Aug. 10, 2010, 124 Stat. 2402; Pub. L. 113-295, div. A, title II, §221(a)(98), Dec. 19, 2014, 128 Stat. 4051.)

AMENDMENTS

2014—Subsec. (c). Pub. L. 113-295 substituted “Deposits” for “With respect to estates of decedents dying

after December 31, 1969, deposits” in concluding provisions.

2010—Subsec. (c). Pub. L. 111-226, in concluding provisions, struck out before period at end “or to a debt obligation of a domestic corporation if any interest on such obligation, were such interest received by the decedent at the time of his death, would be treated by reason of section 861(a)(1)(A) as income from sources without the United States”.

1996—Subsec. (c). Pub. L. 104-188 substituted “section 861(a)(1)(A)” for “subparagraph (A), (C), or (D) of section 861(a)(1)” in concluding provisions.

1988—Subsec. (c). Pub. L. 100-647 substituted “subparagraph (A), (C), or (D) of section 861(a)(1)” for “section 861(a)(1)(B), section 861(a)(1)(G), or section 861(a)(1)(H)”.

1976—Subsec. (b). Pub. L. 94-455 substituted “and transfers within 3 years of death” for “and transfers in contemplation of death” after “Revocable transfers”.

1975—Subsec. (c). Pub. L. 93-625 inserted reference to section 861(a)(1)(H) of this title in last sentence.

1973—Subsec. (c). Pub. L. 93-17 made subsec. (c) inapplicable to debt obligations where interest on such obligations is treated as income from sources without the United States by reason of section 861(a)(1)(G) of this title.

1969—Subsec. (c). Pub. L. 91-172 substituted “December 31, 1969” for “December 31, 1972” in provisions deeming deposit with a domestic branch of a foreign corporation if such branch is engaged in the commercial banking business to be property within the United States.

1966—Subsec. (c). Pub. L. 89-809 added subsec. (c).

EFFECTIVE DATE OF 2014 AMENDMENT

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

EFFECTIVE DATE OF 2010 AMENDMENT

Amendment by Pub. L. 111-226 applicable to taxable years beginning after Dec. 31, 2010, with certain exceptions, see section 217(d) of Pub. L. 111-226, set out as a note under section 861 of this title.

EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by 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 OF 1976 AMENDMENT

Amendment by Pub. L. 94-455 not applicable to transfers made before Jan. 1, 1977, see section 2001(d)(1) of Pub. L. 94-455, set out as a note under section 2001 of this title.

EFFECTIVE DATE OF 1975 AMENDMENT

Amendment by Pub. L. 93-625 applicable with respect to estates of decedents dying after Jan. 3, 1975, see section 9(c) of Pub. L. 93-625, set out as a note under section 861 of this title.

EFFECTIVE DATE OF 1973 AMENDMENT

Pub. L. 93-17, §3(a)(2), Apr. 10, 1973, 87 Stat. 12, provided that: “The amendment made by paragraph (1) [amending this section] shall apply with respect to estates of decedents dying after December 31, 1972, except that in the case of the assumption of a debt obligation of a foreign corporation which is treated as issued under section 4912(c)(2) after December 31, 1972, and before January 1, 1974, the amendment made by paragraph (1) [amending this section] shall apply with respect to estates of decedents dying after December 31, 1973.”

EFFECTIVE DATE OF 1966 AMENDMENT

Amendment by Pub. L. 89-809 applicable with respect to estates of decedents dying after Nov. 13, 1966, see sec-