

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 Repealed.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(l)(1), (2), Nov. 6, 1978, 92 Stat. 2934, 2935, related to bequests, etc., to certain minor children, 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.

**Statutory Notes and Related Subsidiaries**

**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.)

**Statutory Notes and Related Subsidiaries**

**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.

**Editorial Notes**

**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—