

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

**§ 2046. Disclaimers**

**For provisions relating to the effect of a qualified disclaimer for purposes of this chapter, see section 2518.**

(Added Pub. L. 94-455, title XX, §2009(b)(2), Oct. 4, 1976, 90 Stat. 1893, §2045; renumbered §2046, Pub. L. 97-34, title IV, §403(d)(3)(A)(i), Aug. 13, 1981, 95 Stat. 304.)

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE

Section applicable to transfers creating an interest in person disclaiming made after Dec. 31, 1976, see section 2009(e)(2) of Pub. L. 94-455, set out as a note under section 2518 of this title.

PART IV—TAXABLE ESTATE

Sec.	
2051.	Definition of taxable estate.
[2052.	Repealed.]
2053.	Expenses, indebtedness, and taxes.
2054.	Losses.
2055.	Transfers for public, charitable, and religious uses.
2056.	Bequests, etc., to surviving spouse.
2056A.	Qualified domestic trust.
[2057.	Repealed.]
2058.	State death taxes.

**Editorial Notes**

AMENDMENTS

2014—Pub. L. 113-295, div. A, title II, §221(a)(97)(A), Dec. 19, 2014, 128 Stat. 4051, which directed amendment of part IV of subchapter A of chapter 11 of this title by striking item 2057 from the table of sections for “such subpart”, was executed by striking item 2057 “Family-owned business interests” from the table of sections for this part, to reflect the probable intent of Congress.

2001—Pub. L. 107-16, title V, §532(c)(14), June 7, 2001, 115 Stat. 75, added item 2058.

1998—Pub. L. 105-206, title VI, §6006(b)(1)(F), July 22, 1998, 112 Stat. 808, added item 2057.

1990—Pub. L. 101-508, title XI, §11704(a)(39), Nov. 5, 1990, 104 Stat. 1388-520, amended directory language of section 5033(a)(3) of Pub. L. 100-647. See 1988 Amendment note below.

Pub. L. 101-508, title XI, §11704(a)(16), Nov. 5, 1990, 104 Stat. 1388-518, substituted “trust” for “trusts” in item 2056A.

1989—Pub. L. 101-239, title VII, §7304(a)(2)(E), Dec. 19, 1989, 103 Stat. 2353, struck out item 2057 “Sales of employer securities to employee stock ownership plans or worker-owned cooperatives”.

1988—Pub. L. 100-647, title V, §5033(a)(3), Nov. 10, 1988, 102 Stat. 3672, as amended by Pub. L. 101-508, title XI, §11704(a)(39), Nov. 5, 1990, 104 Stat. 1388-520, added item 2056A.

1986—Pub. L. 99-514, title XI, §1172(b)(3), Oct. 22, 1986, 100 Stat. 2515, added item 2057.

1981—Pub. L. 97-34, title IV, §427(b), Aug. 13, 1981, 95 Stat. 318, struck out item 2057 “Bequests, etc., to certain minor children”.

1976—Pub. L. 94-455, title XX, §§2001(c)(1)(N)(iv), 2007(b), Oct. 4, 1976, 90 Stat. 1853, 1890, added item 2057 and struck out item 2052 “Exemption”.

**§ 2051. Definition of taxable estate**

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 deductions provided for in this part.

(Aug. 16, 1954, ch. 736, 68A Stat. 388; Pub. L. 95-600, title VII, §702(r)(2), Nov. 6, 1978, 92 Stat. 2938.)

**Editorial Notes**

AMENDMENTS

1978—Pub. L. 95-600 struck out “exemption and” after “gross estate the”.

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE OF 1978 AMENDMENT

Pub. L. 95-600, title VII, §702(r)(5), Nov. 6, 1978, 92 Stat. 2939, provided that: “The amendments made by this subsection [amending this section and sections 1016, 6324B, and 6698A of this title] shall apply to estates of decedents dying after December 31, 1976.”

**[§ 2052. Repealed. Pub. L. 94-455, title XX, § 2001(a)(4), Oct. 4, 1976, 90 Stat. 1848]**

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 389, provided for an exemption of \$60,000 to be deducted from gross estate in determining value of taxable estate.

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE OF REPEAL

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

**§ 2053. Expenses, indebtedness, and taxes**

**(a) General rule**

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 such amounts—

- (1) for funeral expenses,
- (2) for administration expenses,
- (3) for claims against the estate, and
- (4) for unpaid mortgages on, or any indebtedness in respect of, property where the value of the decedent's interest therein, undiminished by such mortgage or indebtedness, is included in the value of the gross estate,

as are allowable by the laws of the jurisdiction, whether within or without the United States, under which the estate is being administered.

**(b) Other administration expenses**

Subject to the limitations in paragraph (1) of subsection (c), there shall be deducted in determining the taxable estate amounts representing expenses incurred in administering property not subject to claims which is included in the gross estate to the same extent such amounts would be allowable as a deduction under subsection (a) if such property were subject to claims, and such amounts are paid before the expiration of the period of limitation for assessment provided in section 6501.

**(c) Limitations**

**(1) Limitations applicable to subsections (a) and (b)**

**(A) Consideration for claims**

The deduction allowed by this section in the case of claims against the estate, unpaid