

Stat. 2430, 2431; Pub. L. 108-121, title I, §110(c)(1), (2)(A), Nov. 11, 2003, 117 Stat. 1342.)

### Editorial Notes

#### AMENDMENTS

2003—Pub. L. 108-121, §110(c)(2)(A), inserted “, deaths of astronauts,” after “Forces” in section catchline.

Subsec. (b)(3). Pub. L. 108-121, §110(c)(1), added par. (3).

2002—Pub. L. 107-134 amended section catchline and text of section generally, substituting present provisions for provisions which had stated that the additional estate tax as defined in former section 2011(d) should not apply to the transfer of the taxable estate of a citizen or resident of the United States dying while in active service as a member of the Armed Forces of the United States, if such decedent was killed in action while serving in a combat zone, as determined under section 112(c), or died as a result of wounds, disease, or injury suffered, while serving in a combat zone (as determined under section 112(c)), and while in line of duty, by reason of a hazard to which he was subjected as an incident of such service.

2001—Pub. L. 107-16, §532(c)(9)(B), which added concluding provisions which read as follows: “For purposes of this section, the additional estate tax is the difference between the tax imposed by section 2001 or 2101 and the amount equal to 125 percent of the maximum credit provided by section 2011(b), as in effect before its repeal by the Economic Growth and Tax Relief Reconciliation Act of 2001.”, was repealed by Pub. L. 107-134, §103(b)(3). See Effective Date of 2002 Amendment note below.

Pub. L. 107-16, §532(c)(9)(A), which struck out “as defined in section 2011(d)” after “The additional estate tax” in introductory provisions, was repealed by Pub. L. 107-134, §103(b)(3). See Effective Date of 2002 Amendment note below.

1975—Pub. L. 93-597, as amended by Pub. L. 94-455, §1902(a)(7)(A), struck out “during an induction period (as defined in section 112(c)(5))” after “resident of the United States dying”, and substituted “Members of the Armed Forces dying in combat zone or by reason of combat-zone-incurred wounds, etc.” for “Members of the Armed Forces dying during an induction period” in section catchline.

### Statutory Notes and Related Subsidiaries

#### EFFECTIVE DATE OF 2003 AMENDMENT

Pub. L. 108-121, title I, §110(c)(3), Nov. 11, 2003, 117 Stat. 1343, provided that: “The amendments made by this subsection [amending this section] shall apply to estates of decedents dying after December 31, 2002.”

#### EFFECTIVE DATE OF 2002 AMENDMENT

Amendment by Pub. L. 107-134 applicable to estates of decedents dying on or after Sept. 11, 2001, and, in the case of individuals dying as a result of the Apr. 19, 1995, terrorist attack, dying on or after Apr. 19, 1995, with provisions relating to waiver of limitations, see section 103(d) of Pub. L. 107-134, set out as a note under section 2053 of this title.

#### EFFECTIVE DATE OF 2001 AMENDMENT

Amendment by Pub. L. 107-16 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 a note under section 2012 of this title.

#### EFFECTIVE DATE OF 1976 AMENDMENT

Pub. L. 94-455, title XIX, §1902(a)(7)(B), Oct. 4, 1976, 90 Stat. 1805, provided that: “The amendment made by subsection (A) [amending section 6(b)(1) of Pub. L. 93-597] is effective July 1, 1973.”

#### EFFECTIVE DATE OF 1975 AMENDMENT

Pub. L. 93-597, §6(c), Jan. 2, 1975, 88 Stat. 1953, provided that: “The amendments made by this section

[amending this section and section 1034 of this title] shall take effect on July 1, 1973.”

### [§ 2202. Repealed. Pub. L. 94-455, title XIX, § 1902(a)(8), Oct. 4, 1976, 90 Stat. 1805]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 401; June 25, 1959, Pub. L. 86-70, §22(a), 73 Stat. 146; July 12, 1960, Pub. L. 86-624, §18(b), 74 Stat. 416, related to the presumption that missionaries duly commissioned and serving under boards of foreign missions are residents of the State or the District of Columbia wherein they resided at the time of their commission and departure for service.

### Statutory Notes and Related Subsidiaries

#### EFFECTIVE DATE OF REPEAL

Repeal applicable to estates of decedents dying after Oct. 4, 1976, see section 1902(c)(1) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 2012 of this title.

### § 2203. Definition of executor

The term “executor” wherever it is used in this title in connection with the estate tax imposed by this chapter means the executor or administrator of the decedent, or, if there is no executor or administrator appointed, qualified, and acting within the United States, then any person in actual or constructive possession of any property of the decedent.

(Aug. 16, 1954, ch. 736, 68A Stat. 401.)

### § 2204. Discharge of fiduciary from personal liability

#### (a) General rule

If the executor makes written application to the Secretary for determination of the amount of the tax and discharge from personal liability therefor, the Secretary (as soon as possible, and in any event within 9 months after the making of such application, or, if the application is made before the return is filed, then within 9 months after the return is filed, but not after the expiration of the period prescribed for the assessment of the tax in section 6501) shall notify the executor of the amount of the tax. The executor, on payment of the amount of which he is notified (other than any amount the time for payment of which is extended under sections 6161, 6163, or 6166), and on furnishing any bond which may be required for any amount for which the time for payment is extended, shall be discharged from personal liability for any deficiency in tax thereafter found to be due and shall be entitled to a receipt or writing showing such discharge.

#### (b) Fiduciary other than the executor

If a fiduciary (not including a fiduciary in respect of the estate of a nonresident decedent) other than the executor makes written application to the Secretary for determination of the amount of any estate tax for which the fiduciary may be personally liable, and for discharge from personal liability therefor, the Secretary upon the discharge of the executor from personal liability under subsection (a), or upon the expiration of 6 months after the making of such application by the fiduciary, if later, shall notify the fiduciary (1) of the amount of such tax for which