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This section lists the captions that appear in the final regulations under §§ 20.2056A–1 through 20.2056A–13.
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§ 20.2056A–11 Filing requirements and payment of the section 2056A estate tax.

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(i) Extension of time for paying tax under section 6161(a)(2).

(ii) Extension of time for paying tax under section 6161(a)(1).

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§ 20.2056A–12 Increased basis for section 2056A estate tax paid with respect to distribution from a QDOT.

§ 20.2056A–13 Effective date.


§ 20.2056A–1 Restrictions on allowance of marital deduction if surviving spouse is not a United States citizen.

(a) General rule. Subject to the special rules provided in section 7815(d)(14) of the Omnibus Budget Reconciliation Act of 1989 (Pub. L. 101–239; 103 Stat. 2106), in the case of a decedent dying after November 10, 1988, the federal estate tax marital deduction is not allowed for property passing to or for the benefit of a surviving spouse who is not a United States citizen at the date of the decedent’s death (whether or not the surviving spouse is a resident of the United States) unless—

(i) The property passes from the decedent to (or pursuant to)—

(a) A qualified domestic trust (QDOT) described in section 2056A and § 20.2056A–2;

(b) A trust that, although not meeting all of the requirements for a QDOT, is reformed after the decedent’s death to meet the requirements of a QDOT (see § 20.2056A–4(a));

(iii) The surviving spouse not in trust (e.g., by outright bequest or devise, by operation of law, or pursuant to the terms of an annuity or other similar plan or arrangement) and, prior to the date that the estate tax return is filed and on or before the last date prescribed by law that the QDOT election may be made (no more than one year after the time prescribed by law, including extensions, for filing the return), the surviving spouse either actually transfers the property to a QDOT or irrevocably assigns the property to a QDOT (see § 20.2056A–4(b)); or

(iv) A plan or other arrangement that would have qualified for the marital deduction but for section 2056(d)(1)(A), and whose payments are not assignable or transferable to a QDOT, if the requirements of § 20.2056A–4(c) are met; and

(ii) The executor makes a timely QDOT election under § 20.2056A–3.