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.


Effective Date

Section applicable to estates of decedents dying, and generation-skipping transfers, after Dec. 31, 2004, see section 2001(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.


AMENDMENTS


§ 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—

(1) a tentative tax computed under section 2001(c) on the sum of—

(A) the amount of the taxable estate, and

(B) the amount of the adjusted taxable gifts, over

(2) a tentative tax computed under section 2001(c) on the amount of the adjusted taxable gifts.

(c) Adjustments for taxable gifts

(1) Adjusted taxable gifts defined

For purposes of this section, the term “adjusted taxable gifts” means the total amount of the taxable gifts (within the meaning of section 2503 as modified by section 2511) made by the decedent after December 31, 1976, other than gifts which are includible in the gross estate of the decedent.

(2) Adjustment for certain gift tax

For purposes of this section, the rules of section 2001(d) shall apply.


AMENDMENTS

2002—Subsec. (b). Pub. L. 107–147 struck out concluding provisions which read as follows: “For purposes of the preceding sentence, there shall be appropriate adjustments in the application of section 2001(c)(2) to reflect the difference between the amount of the credit provided under section 2102(c) and the amount of the credit provided under section 2010.”


1989—Subsec. (b). Pub. L. 101–239 inserted at end “For purposes of the preceding sentence, there shall be appropriate adjustments in the application of section 2001(c)(3) to reflect the difference between the amount of the credit provided under section 2102(c) and the amount of the credit provided under section 2010.”

1986—Subsec. (b). Pub. L. 100–647, §5032(a), substituted “’a tentative tax computed under section 2001(c)” for “’a tentative tax computed in accordance with the rate schedule set forth in subsection (d)” in pars. (1) and (2).

Subsec. (d). Pub. L. 100–647, §5032(c), struck out subsec. (d) which provided a rate schedule.

1976—Pub. L. 94–455 redesignated existing provisions as (a) to (d), inserted provisions for adjustments for taxable gifts, revised the tax rate schedule, and struck out provisions relating to property held by Alien Property Custodian.

1966—Subsec. (a). Pub. L. 89–809 substituted table to be used in computing the tax imposed on transfer of taxable estate, determined as provided in section 2106, of every decedent nonresident not a citizen of the United States for provisions sending taxpayer to table in section 2001 for computation of tax imposed.

Effective Date of 2002 Amendment


Effective Date of 1993 Amendment


Effective Date of 1989 Amendment

Amendment by Pub. L. 101–239 effective, except as otherwise provided, as if included in the provision of the Technical and Miscellaneous Revenue Act of 1988, Pub. L. 100–647, to which such amendment relates, see section 7817 of Pub. L. 101–239, set out as a note under section 1 of this title.

Effective Date of 1988 Amendment

Pub. L. 100–647, title V, §5032(d), Nov. 10, 1988, 102 Stat. 3670, provided that: “The amendments made by this section [amending this section and section 2102 of this title] shall apply to the estates of decedents dying after the date of the enactment of this Act [Nov. 10, 1988].”

Effective Date of 1976 Amendment


Effective Date of 1966 Amendment

Pub. L. 89–809, title I, §108(c), Nov. 13, 1966, 80 Stat. 1574, provided that: “The amendments made by this
§ 2102. Credits against tax

(a) In general

The tax imposed by section 2101 shall be credited with the amounts determined in accordance with sections 2102 and 2013 (relating to gift tax and tax on prior transfers).

(b) Unified credit

(1) In general

A credit of $13,000 shall be allowed against the tax imposed by section 2101.

(2) Residents of possessions of the United States

In the case of a decedent who is considered to be a "nonresident not a citizen of the United States" under section 2209, the credit under this subsection shall be the greater of—

(A) $13,000, or

(B) that proportion of $46,800 which the value of that part of the decedent's gross estate which at the time of his death is situated in the United States bears to the value of his entire gross estate wherever situated.

(3) Special rules

(A) Coordination with treaties

To the extent required under any treaty obligation of the United States, the credit allowed under this subsection shall be equal to the amount which bears the same ratio to the applicable credit amount in effect under section 2101(c) for the calendar year which includes the date of death as the value of the part of the decedent's gross estate which at the time of his death is situated in the United States bears to the value of his entire gross estate wherever situated. For purposes of the preceding sentence, property shall not be treated as situated in the United States if such property is exempt from the tax imposed by this subsection under any treaty obligation of the United States.

(B) Coordination with gift tax unified credit

If a credit has been allowed under section 2505 with respect to any gift made by the decedent, each dollar amount contained in paragraph (1) or (2) or subparagraph (A) of this paragraph (whichever applies) shall be reduced by the amount so allowed.

(4) Limitation based on amount of tax

The credit allowed under this subsection shall not exceed the amount of the tax imposed by section 2101.

(5) Application of other credits

For purposes of subsection (a), sections 2105, 2106, and 2601 of this title and enacting sections 2107 and 2108 of this title shall apply with respect to estates of decedents dying after the date of the enactment of this Act [Nov. 13, 1966].''

Amendments

2001—Subsec. (a). Pub. L. 107–16, § 532(c)(7)(A), redesignated subsec. (c) as (b) and struck out heading and text of former subsec. (b). Text read as follows: "The maximum credit allowed under section 2011 against the tax imposed by section 2101 for State death taxes paid shall be an amount which bears the same ratio to the credit computed as provided in section 2101(c) as the value of the property, as determined for purposes of this chapter, upon which State death taxes were paid and which is included in the gross estate under section 2103 bears to the value of the total gross estate under section 2103.

(4) Limitation based on amount of tax

For purposes of this subsection, the term ‘State death taxes’ means the taxes described in section 2011(a)."

Subsec. (b)(5). Pub. L. 107–16, § 532(c)(7)(C), substituted "2012 and 2013" for "2011 to 2013, inclusive, " for purposes of the preceding sentence, property shall not be treated as situated in the United States if such property is exempt from the tax imposed by this subsection under any treaty obligation of the United States.

1997—Subsec. (c)(3)(A). Pub. L. 105–34 substituted "the applicable credit amount in effect under section 2101(c) for the calendar year which includes the date of death" for "$192,800."

1996—Subsec. (c)(3)(A). Pub. L. 104–188 inserted at end "For purposes of the preceding sentence, property shall not be treated as situated in the United States if such property is exempt from the tax imposed by this subsection under any treaty obligation of the United States.""