former subsec. (b) which read as follows: ''If for any calendar year tax is paid under chapter 12 with respect to any person by reason of property treated as transferred by such person under section 2036(c)(4), such person shall be entitled to recover from the original transferee (as defined in section 2036(c)(4)(C)(ii)) the amount which bears the same ratio to the total tax for such year under chapter 12 as—

''(1) the value of such property for purposes of chapter 12, bears to

''(2) the total amount of the taxable gifts for such year.''

Subsec. (c). Pub. L. 101–508, §11601(b)(1), redesignated subsec. (d) as (c) and substituted ''subsection (a)'' for ''subsections (a) and (b)'' and ''subsections (a) and (b)'' for ''subsections (a), (b), and (c)''. Former subsec. (c) redesignated (b).

Subsecs. (d), (e). Pub. L. 101–508, §11601(b)(1)(A), redesignated subsecs. (d) and (e) as (c) and (d), respectively. Former subsec. (d) redesignated (c).

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF 1997 AMENDMENT

Amendment by Pub. L. 105–34 applicable with respect to estates of decedents dying after Aug. 5, 1997, see section 1302(c) of Pub. L. 105–34, set out as a note under section 2207A of this title.

EFFECTIVE DATE OF 1990 AMENDMENT

Amendment by Pub. L. 101–508 applicable in the case of property transferred after Dec. 17, 1987, see section 11601(c) of Pub. L. 101–508, set out as a note under section 2036 of this title.

EFFECTIVE DATE

Section effective as if included in provisions of Revenue Act of 1987, Pub. L. 100–203, title X, except that if an amount is included in the gross estate of a decedent under section 2036 of this title other than solely by reason of section 2036(c) of this title, section applicable to such amount only with respect to property transferred after Nov. 10, 1988, see section 3031(h)(1), (3) of Pub. L. 100–647, set out as an Effective Date of 1988 Amendment note under section 2036 of this title.

§ 2208. Certain residents of possessions considered citizens of the United States

A decedent who was a citizen of the United States and a resident of a possession thereof at the time of his death shall, for purposes of the tax imposed by this chapter, be considered a ''citizen'' of the United States within the meaning of that term wherever used in this title unless he acquired his United States citizenship solely by reason of (1) his being a citizen of such possession of the United States, or (2) his birth or residence within such possession of the United States.

(Added Pub. L. 85–866, title I, §102(a), Sept. 2, 1958, 72 Stat. 1674.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section applicable to estates of decedents dying after Sept. 2, 1958, see section 102(d) of Pub. L. 85–866, set out as an Effective Date of 1958 Amendment note under section 2014 of this title.

§ 2209. Certain residents of possessions considered nonresidents not citizens of the United States

A decedent who was a citizen of the United States and a resident of a possession thereof at the time of his death shall, for purposes of the tax imposed by this chapter, be considered a ''nonresident not a citizen of the United States'' within the meaning of that term wherever used in this title, but only if such person acquired his United States citizenship solely by reason of (1) his being a citizen of such possession of the United States, or (2) his birth or residence within such possession of the United States.

(Added Pub. L. 86–779, §4(b)(1), Sept. 14, 1960, 74 Stat. 999.)

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE

Section applicable with respect to estates of decedents dying after Sept. 14, 1960, see section 4(e)(2) of Pub. L. 86–779, set out as an Effective Date of 1960 Amendment note under section 2106 of this title.

[§ 2210. Repealed. Pub. L. 111–312, title III, § 301(a), Dec. 17, 2010, 124 Stat. 3300]

Section, added Pub. L. 107–16, title V, §501(a), June 7, 2001, 115 Stat. 69, related to termination of applicability of chapter to estates of decedents dying after Dec. 31, 2009.

A prior section 2210, added Pub. L. 98–369, div. A, title V, §544(a), July 18, 1984, 98 Stat. 892; amended Pub. L. 99–514, title XVIII, §§1854(d)(1)(A), (2)–(6), 1899A(37), Oct. 22, 1986, 100 Stat. 2879, 2880, 2960, related to liability for payment in case of transfer of employer securities to an employee stock ownership plan or a worker-owned cooperative, prior to repeal by Pub. L. 101–239, title VII, §7304(b)(1), (3), Dec. 19, 1989, 103 Stat. 2353, applicable to estates of decedents dying after July 12, 1989.

Statutory Notes and Related Subsidiaries

EFFECTIVE DATE OF REPEAL

Repeal of section applicable to estates of decedents dying, and transfers made after Dec. 31, 2009, except as otherwise provided, see section 301(e) of Pub. L. 111–312, set out as an Effective and Termination Dates of 2010 Amendment note under section 121 of this title.

CHAPTER 12—GIFT TAX

Subchapter		Sec.[1]
A.	Determination of Tax Liability	2501
B.	Transfers	2511
C.	Deductions	2521

Subchapter A—Determination of Tax Liability

Sec.
2501. Imposition of tax.
2502. Rate of tax.
2503. Taxable gifts.
2504. Taxable gifts for preceding calendar periods.
2505. Unified credit against gift tax.

Editorial Notes

AMENDMENTS

1981—Pub. L. 97–34, title IV, §442(a)(4)(E), Aug. 13, 1981, 95 Stat. 321, substituted ''preceding calendar periods'' for ''preceding years and quarters'' in item 2504.

1976—Pub. L. 94–455, title XX, §2001(c)(2)(B)(i), Oct. 4, 1976, 90 Stat. 1853, added item 2505.

1970—Pub. L. 91–614, title I, §102(a)(4)(B), Dec. 31, 1970, 84 Stat. 1840, substituted ''Taxable gifts for preceding years and quarters'' for ''Taxable gifts for preceding years'' in item 2504.

[1] Section numbers editorially supplied.