

**Editorial Notes**

## AMENDMENTS

1984—Pub. L. 98-369 substituted in introductory text “within the 3-year period beginning on the date 1 year before such agreement is entered into” for “within 2 years thereafter”.

**Statutory Notes and Related Subsidiaries**

## EFFECTIVE DATE OF 1984 AMENDMENT

Pub. L. 98-369, div. A, title IV, §425(c)(2), July 18, 1984, 98 Stat. 804, provided that: “The amendment made by subsection (b) [amending this section] shall apply to transfers after the date of the enactment of this Act [July 18, 1984].”

**[§2517. Repealed. Pub. L. 99-514, title XVIII, § 1852(e)(2)(A), Oct. 22, 1986, 100 Stat. 2868]**

Section, added and amended Pub. L. 85-866, title I, §§23(f), 68(a), Sept. 2, 1958, 72 Stat. 1623, 1659; Pub. L. 87-792, §7(j), Oct. 10, 1962, 76 Stat. 830; Mar. 8, 1966, Pub. L. 89-365, §2(b), 80 Stat. 33; Dec. 30, 1969, Pub. L. 91-172, title I, §101(j)(24), 83 Stat. 528; Pub. L. 94-455, title XX, §2009(c) (4), (5), Oct. 4, 1976, 90 Stat. 1895, 1896; Pub. L. 97-34, title III, §311(d)(2), Aug. 13, 1981, 95 Stat. 280; Pub. L. 98-369, div. A, title IV, §491(d)(35), July 18, 1984, 98 Stat. 851, related to the transfers of certain annuities under qualified plans.

**Statutory Notes and Related Subsidiaries**

## EFFECTIVE DATE OF REPEAL

Repeal applicable to transfers after Oct. 22, 1986, see section 1852(e)(2)(E) of Pub. L. 99-514, set out as an Effective Date of 1986 Amendment note under section 406 of this title.

**§ 2518. Disclaimers****(a) General rule**

For purposes of this subtitle, if a person makes a qualified disclaimer with respect to any interest in property, this subtitle shall apply with respect to such interest as if the interest had never been transferred to such person.

**(b) Qualified disclaimer defined**

For purposes of subsection (a), the term “qualified disclaimer” means an irrevocable and unqualified refusal by a person to accept an interest in property but only if—

(1) such refusal is in writing,

(2) such writing is received by the transferor of the interest, his legal representative, or the holder of the legal title to the property to which the interest relates not later than the date which is 9 months after the later of—

(A) the day on which the transfer creating the interest in such person is made, or

(B) the day on which such person attains age 21,

(3) such person has not accepted the interest or any of its benefits, and

(4) as a result of such refusal, the interest passes without any direction on the part of the person making the disclaimer and passes either—

(A) to the spouse of the decedent, or

(B) to a person other than the person making the disclaimer.

**(c) Other rules**

For purposes of subsection (a)—

**(1) Disclaimer of undivided portion of interest**

A disclaimer with respect to an undivided portion of an interest which meets the requirements of the preceding sentence shall be treated as a qualified disclaimer of such portion of the interest.

**(2) Powers**

A power with respect to property shall be treated as an interest in such property.

**(3) Certain transfers treated as disclaimers**

A written transfer of the transferor’s entire interest in the property—

(A) which meets requirements similar to the requirements of paragraphs (2) and (3) of subsection (b), and

(B) which is to a person or persons who would have received the property had the transferor made a qualified disclaimer (with- in the meaning of subsection (b)),

shall be treated as a qualified disclaimer.

(Added Pub. L. 94-455, title XX, §2009(b)(1), Oct. 4, 1976, 90 Stat. 1893; amended Pub. L. 95-600, title VII, §702(m)(1), Nov. 6, 1978, 92 Stat. 2935; Pub. L. 97-34, title IV, §426(a), Aug. 13, 1981, 95 Stat. 318; Pub. L. 97-448, title I, §104(e), Jan. 12, 1983, 96 Stat. 2384.)

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## AMENDMENTS

1983—Subsec. (c)(3). Pub. L. 97-448 substituted “A written transfer” for “For purposes of subsection (a), a written transfer”.

1981—Subsec. (c)(3). Pub. L. 97-34 added par. (3).

1978—Subsec. (b)(4). Pub. L. 95-600 inserted provision relating to spouse of decedent.

**Statutory Notes and Related Subsidiaries**

## EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 97-448 effective, except as otherwise provided, as if it had been included in the provision of the Economic Recovery Tax Act of 1981, Pub. L. 97-34, to which such amendment relates, see section 109 of Pub. L. 97-448, set out as a note under section 1 of this title.

## EFFECTIVE DATE OF 1981 AMENDMENT

Pub. L. 97-34, title IV, §426(b), Aug. 13, 1981, 95 Stat. 318, provided that: “The amendment made by subsection (a) [amending this section] shall apply to transfers creating an interest in the person disclaiming made after December 31, 1981.”

## EFFECTIVE DATE OF 1978 AMENDMENT

Pub. L. 95-600, title VII, §702(m)(2), Nov. 6, 1978, 92 Stat. 2935, provided that: “The amendment made by paragraph (1) [amending this section] shall apply to transfers creating an interest in the person disclaiming made after December 31, 1976.”

## EFFECTIVE DATE

Pub. L. 94-455, title XX, §2009(e)(2), Oct. 4, 1976, 90 Stat. 1896, provided that: “The amendments made by subsection (b) [enacting this section and section 2046 of this title and amending sections 2041, 2055, 2056, and 2514 of this title] shall apply with respect to transfers creating an interest in the person disclaiming made after December 31, 1976.”

**§ 2519. Dispositions of certain life estates****(a) General rule**

For purposes of this chapter and chapter 11, any disposition of all or part of a qualifying in-

come interest for life in any property to which this section applies shall be treated as a transfer of all interests in such property other than the qualifying income interest.

**(b) Property to which this subsection applies**

This section applies to any property if a deduction was allowed with respect to the transfer of such property to the donor—

- (1) under section 2056 by reason of subsection (b)(7) thereof, or
- (2) under section 2523 by reason of subsection (f) thereof.

**(c) Cross reference**

**For right of recovery for gift tax in the case of property treated as transferred under this section, see section 2207A(b).**

(Added Pub. L. 97-34, title IV, § 403(d)(3)(B)(i), Aug. 13, 1981, 95 Stat. 304; amended Pub. L. 97-448, title I, § 104(a)(3), (7), Jan. 12, 1983, 96 Stat. 2380, 2381.)

**Editorial Notes**

AMENDMENTS

1983—Pub. L. 97-448, § 104(a)(3)(B), amended directory language of Pub. L. 97-34, § 403(d)(3)(B)(i), to clarify that this section be inserted at end of subchapter B of chapter 12, rather than at end of subchapter B of chapter 11, and did not involve any change in text.

Subsec. (a). Pub. L. 97-448, § 104(a)(3)(A), substituted “For purposes of this chapter and chapter 11, any disposition” for “Any disposition” and “treated as a transfer of all interests in such property other than the qualifying income interest” for “treated as a transfer of such property”.

Subsec. (c). Pub. L. 97-448, § 104(a)(7), added subsec. (c).

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE OF 1983 AMENDMENT

Amendment by Pub. L. 97-448 effective, except as otherwise provided, as if it had been included in the provision of the Economic Recovery Tax Act of 1981, Pub. L. 97-34, to which such amendment relates, see section 109 of Pub. L. 97-448, set out as a note under section 1 of this title.

EFFECTIVE DATE

Section applicable to gifts made after Dec. 31, 1981, see section 403(e)(2) of Pub. L. 97-34, set out as an Effective Date of 1981 Amendment note under section 2056 of this title.

**Subchapter C—Deductions**

Sec.	
[2521.	Repealed.]
2522.	Charitable and similar gifts.
2523.	Gift to spouse.
2524.	Extent of deductions.

**Editorial Notes**

AMENDMENTS

1976—Pub. L. 94-455, title XX, § 2001(c)(2)(B)(ii), Oct. 4, 1976, 90 Stat. 1853, struck out item 2521 “Specific exemption”.

**[§ 2521. Repealed. Pub. L. 94-455, title XX, § 2001(b)(3), Oct. 4, 1976, 90 Stat. 1849]**

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 410, allowed a deduction, in the case of a citizen or resident,

an exemption of \$30,000, less amounts claimed and allowed for calendar year 1932 and calendar years intervening between that year and year for which tax is being computed.

**§ 2522. Charitable and similar gifts**

**(a) Citizens or residents**

In computing taxable gifts for the calendar year, there shall be allowed as a deduction in the case of a citizen or resident the amount of all gifts made during such year to or for the use of—

(1) the United States, any State, or any political subdivision thereof, or the District of Columbia, for exclusively public purposes;

(2) a corporation, or trust, or community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or to foster national or international amateur sports competition (but only if no part of its activities involve the provision of athletic facilities or equipment), including the encouragement of art and the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, which is not disqualified for tax exemption under section 501(c)(3) by reason of attempting to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of statements), any political campaign on behalf of (or in opposition to) any candidate for public office;

(3) a fraternal society, order, or association, operating under the lodge system, but only if such gifts are to be used exclusively for religious, charitable, scientific, literary, or educational purposes, including the encouragement of art and the prevention of cruelty to children or animals;

(4) posts or organizations of war veterans, or auxiliary units or societies of any such posts or organizations, if such posts, organizations, units, or societies are organized in the United States or any of its possessions, and if no part of their net earnings inures to the benefit of any private shareholder or individual.

Rules similar to the rules of section 501(j) shall apply for purposes of paragraph (2).

**(b) Nonresidents**

In the case of a nonresident not a citizen of the United States, there shall be allowed as a deduction the amount of all gifts made during such year to or for the use of—

(1) the United States, any State, or any political subdivision thereof, or the District of Columbia, for exclusively public purposes;

(2) a domestic corporation organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, including the encouragement of art and the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual, which is not disqualified for tax exemption under section 501(c)(3) by reason of attempting to influence legislation, and which does not participate in, or intervene in (including the publishing or distributing of state-