

## SUBCHAPTER B—ESTATE AND GIFT TAXES

### PART 20—ESTATE TAX; ESTATES OF DECEDENTS DYING AFTER AUGUST 16, 1954

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## § 20.0-1

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### GENERAL ACTUARIAL VALUATIONS

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Section 20.2010-1T also issued under 26 U.S.C. 2010(c)(6).

Section 20.2010-2T also issued under 26 U.S.C. 2010(c)(6).

Section 20.2010-3T also issued under 26 U.S.C. 2010(c)(6).

Section 20.2031-7 also issued under 26 U.S.C. 7520(c)(2).

Section 20.2031-7A also issued under 26 U.S.C. 7520(c)(2).

Section 20.6060-1 also issued under 26 U.S.C. 6060(a).

Section 20.6081-1 also issued under 26 U.S.C. 6081(a).

Section 20.6109-1 also issued under 26 U.S.C. 6109(a).

Section 20.6109-2 also issued under 26 U.S.C. 6109(a).

Section 20.6302-1 also issued under 26 U.S.C. 6302(a) and (h).

Section 20.6695-1 also issued under 26 U.S.C. 6695(b).

Section 20.7520-1 also issued under 26 U.S.C. 7520(c)(2).

Section 20.7520-2 also issued under 26 U.S.C. 7520(c)(2).

Section 20.7520-3 also issued under 26 U.S.C. 7520(c)(2).

Section 20.7520-4 also issued under 26 U.S.C. 7520(c)(2).

SOURCE: T.D. 6296, 23 FR 4529, June 24, 1958; 25 FR 14021, Dec. 31, 1960, unless otherwise noted.

### INTRODUCTION

#### § 20.0-1 Introduction.

(a) *In general.* (1) The regulations in this part (part 20, subchapter B, chapter I, title 26, Code of Federal Regulations) are designated “Estate Tax Regulations.” These regulations pertain to (i) the Federal estate tax imposed by chapter 11 of subtitle B of the Internal Revenue Code on the transfer of estates of decedents dying after August 16, 1954, and (ii) certain related administrative provisions of subtitle F of the Code. It should be noted that the application of many of the provisions of

these regulations may be affected by the provisions of an applicable death tax convention with a foreign country. Unless otherwise indicated, references in the regulations to the “Internal Revenue Code” or the “Code” are references to the Internal Revenue Code of 1954, as amended, and references to a section or other provision of law are references to a section or other provision of the Internal Revenue Code of 1954, as amended. Unless otherwise provided, the Estate Tax Regulations are applicable to the estates of decedents dying after August 16, 1954, and supersede the regulations contained in part 81, subchapter B, chapter I, title 26, Code of Federal Regulations (1939) (Regulations 105, Estate Tax), as prescribed and made applicable to the Internal Revenue Code of 1954 by Treasury Decision 6091, signed August 16, 1954 (19 FR 5167, Aug. 17, 1954). The regulations in this part do not reflect the amendments made by the Foreign Investors Tax Act of 1966 (80 Stat. 1539).

(2) Section 2208 makes the provisions of chapter 11 of the Code apply to the transfer of the estates of certain decedents dying after September 2, 1958, who were citizens of the United States and residents of a possession thereof at the time of death. Section 2209 makes the provisions of chapter 11 apply to the transfer of the estates of certain other decedents dying after September 14, 1960, who were citizens of the United States and residents of a possession thereof at the time of death. See §§ 20.2208-1 and 20.2209-1. Except as otherwise provided in §§ 20.2208-1 and 20.2209-1, the provisions of these regulations do not apply to the estates of such decedents.

(b) *Scope of regulations*—(1) *Estates of citizens or residents.* Subchapter A of Chapter 11 of the Code pertains to the taxation of the estate of a person who was a citizen or a resident of the United States at the time of his death. A “resident” decedent is a decedent who, at the time of his death, had his domicile in the United States. The term “United States”, as used in the estate tax regulations, includes only the States and the District of Columbia. The term also includes the Territories of Alaska and Hawaii prior to their admission as States. See section