

Subchapter B—Estates of Nonresidents Not Citizens

- Sec. 2101. Tax imposed.
- Sec. 2102. Credits against tax.
- Sec. 2103. Definition of gross estate.
- Sec. 2104. Property within the United States.
- Sec. 2105. Property without the United States.
- Sec. 2106. Taxable estate.
- Sec. 2107. *Expatriation to avoid tax.*
- Sec. 2108. *Application of pre-1967 estate tax provisions.*

SEC. 2101. TAX IMPOSED.

[(a) **IN GENERAL.**—A tax computed in accordance with the table contained in section 2001 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 dying after the date of enactment of this title.]

(a) **RATE OF TAX.**—*Except as provided in section 2107, a tax computed in accordance with the following table 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:*

<i>If the taxable estate is:</i>	<i>The tax shall be:</i>
Not over \$100,000-----	5% of the taxable estate.
Over \$100,000 but not over \$500,000-----	\$5,000, plus 10% of excess over \$100,000.
Over \$500,000 but not over \$1,000,000----	\$45,000, plus 15% of excess over \$500,000.
Over \$1,000,000 but not over \$2,000,000---	\$120,000, plus 20% of excess over \$1,000,000.
Over \$2,000,000-----	\$320,000, plus 25% of excess over \$2,000,000.

(b) PROPERTY HELD BY ALIEN PROPERTY CUSTODIAN.—

For taxes in connection with property or interests transferred to or vested in the Alien Property Custodian, see section 36 of the Trading with the Enemy Act, as added by the Act of August 8, 1946 (60 Stat. 929; 50 U.S.C. App. 36).

SEC. 2102. CREDITS AGAINST TAX.

(a) **IN GENERAL.**—The tax imposed by section 2101 shall be credited with the amounts determined in accordance with sections 2011 to 2013, inclusive (relating to State death taxes, gift tax, and tax on prior transfers), *subject to the special limitation provided in subsection (b).*

(b) **SPECIAL LIMITATION.**—*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 2011(b) 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. For purposes of this subsection, the term "State death taxes" means the taxes described in section 2011(a).*