

1 of his death if, at the time of a transfer, by trust or otherwise,
 2 within the meaning of sections 2035 to 2038, inclusive, he
 3 owned such stock.

4 “(c) *CREDITS*.—The tax imposed by subsection (a) shall
 5 be credited with the amounts determined in accordance with
 6 section 2102.

7 “(d) *EXCEPTION FOR LOSS OF CITIZENSHIP FOR CER-*
 8 *TAIN CAUSES*.—Subsection (a) shall not apply to the trans-
 9 fer of the estate of a decedent whose loss of United States
 10 citizenship resulted from the application of section 301(b),
 11 350, or 355 of the Immigration and Nationality Act, as
 12 amended (8 U.S.C. 1401 (b), 1482, or 1487).

13 “(e) *BURDEN OF PROOF*.—If the Secretary or his dele-
 14 gate establishes that it is reasonable to believe that an indi-
 15 vidual's loss of United States citizenship would, but for this
 16 section, result in a substantial reduction in the estate, in-
 17 heritance, legacy, and succession taxes in respect of the
 18 transfer of his estate, the burden of proving that such loss of
 19 citizenship did not have for one of its principal purposes the
 20 avoidance of taxes under this subtitle or subtitle A shall be
 21 on the executor of such individual's estate.

22 “SEC. 2108. *APPLICATION OF PRE-1967 ESTATE TAX PRO-*
 23 *VISIONS*.

24 “(a) *IMPOSITION OF MORE BURDENSOME TAX BY*
 25 *FOREIGN COUNTRY*.—Whenever the President finds that—