

TITLE 26 - INTERNAL REVENUE CODE
Subtitle B - Estate and Gift Taxes
CHAPTER 11 - ESTATE TAX
Subchapter A - Estates of Citizens or Residents
PART III - GROSS ESTATE

§ 2045. Prior interests

Except as otherwise specifically provided by law, sections 2034 to 2042, inclusive, shall apply to the transfers, trusts, estates, interests, rights, powers, and relinquishment of powers, as severally enumerated and described therein, whenever made, created, arising, existing, exercised, or relinquished.

(Aug. 16, 1954, ch. 736, 68A Stat. 388, § 2044; Pub. L. 94-455, title XX, § 2001(c)(1)(M), Oct. 4, 1976, 90 Stat. 1853; renumbered § 2045, Pub. L. 97-34, title IV, § 403(d)(3)(A)(i), Aug. 13, 1981, 95 Stat. 304.)

Prior Provisions

A prior section 2045 was renumbered section 2046 of this title.

Amendments

1976—Pub. L. 94-455 substituted “specifically provided by law” for “specifically provided therein”.

Effective Date of 1976 Amendment

Amendment by Pub. L. 94-455 applicable to estates of decedents dying after Dec. 31, 1976, see section 2001(d) of Pub. L. 94-455, set out as a note under section 2001 of this title.