

TITLE 26 - INTERNAL REVENUE CODE

Subtitle B - Estate and Gift Taxes

CHAPTER 11 - ESTATE TAX

Subchapter C - Miscellaneous

§ 2202. Repealed. Pub. L. 94–455, title XIX, § 1902(a)(8), Oct. 4, 1976, 90 Stat. 1805]

Section, acts Aug. 16, 1954, ch. 736, 68A Stat. 401; June 25, 1959, Pub. L. 86–70, § 22(a), 73 Stat. 146; July 12, 1960, Pub. L. 86–624, § 18(b), 74 Stat. 416, related to the presumption that missionaries duly commissioned and serving under boards of foreign missions are residents of the State or the District of Columbia wherein they resided at the time of their commission and departure for service.

Effective Date of Repeal

Repeal applicable to estates of decedents dying after Oct. 4, 1976, see section 1902(c)(1) of Pub. L. 94–455, set out as an Effective Date of 1976 Amendment note under section 2011 of this title.