

(i) Is attributable to such contributions or payments, and

(ii) Arises solely by reason of such spouse's interest in community income under the community property laws of a State.

(2) Section 2039(d) and this paragraph do not provide any exclusion for such spouse's property interest in the plan, trust or contract to the extent it is attributable to the contributions of the employee spouse. Thus, the decedent's community property interest in the plan, trust, or contract which is attributable to contributions made by the employee spouse are includible in the decedent's gross estate. See paragraph (c) of this section.

(3) Section 2039(d) and this paragraph apply to the estate of a decedent who dies on or after October 27, 1972, and to the estate of a decedent who died before October 27, 1972, if the period for filing a claim for credit or refund of an overpayment of the estate tax ends on or after October 27, 1972. Interest will not be allowed or paid on any overpayment of tax resulting from the application of section 2039(d) and this paragraph for any period prior to April 26, 1973.

[T.D. 6296, 23 FR 4529, June 24, 1958, as amended by T.D. 6526, 26 FR 416, Jan. 19, 1961; T.D. 7043, 35 FR 8480, June 2, 1970; T.D. 7416, 41 FR 14514, Apr. 6, 1976; T.D. 7428, 41 FR 34628, Aug. 16, 1976; T.D. 7562, 43 FR 38820, Aug. 31, 1978; T.D. 7761, 46 FR 7303, Jan. 23, 1981; T.D. 8540, 59 FR 30103, June 10, 1994]

§ 20.2039-3 Lump sum distributions under "qualified plans;" decedents dying after December 31, 1976, and before January 1, 1979.

(a) *Limitation of section 2039(c) exclusion.* This section applies in the case of a decedent dying after December 31, 1976, and before January 1, 1979. If a lump sum distribution is paid with respect to the decedent under a plan described in § 20.2039-2(b) (1) or (2) (a "qualified plan"), no amount payable with respect to the decedent under the plan is excludable from the decedent's gross estate under § 20.2039-2.

(b) *"Lump sum distribution" defined.* For purposes of this section the term "lump sum distribution" means a lump sum distribution defined in section 402(e)(4)(A) that satisfies the requirements of section 402(e)(4)(C), relating

to the aggregation of certain trusts and plans. The distribution of an annuity contract is not a lump sum distribution for purposes of this section, and § 20.2039-2 will apply with respect to the distribution of an annuity contract without regard to whether the contract is included in a distribution that is otherwise a lump sum distribution under this paragraph (b). A distribution is a lump sum distribution for purposes of this section without regard to the election described in section 402(e)(4)(B).

(c) *Amounts payable as a lump sum distribution.* If on the date the estate tax return is filed, an amount under a qualified plan is payable with respect to the decedent as a lump sum distribution (whether at the election of a beneficiary or otherwise), for purposes of this section the amount is deemed paid as a lump sum distribution no later than on such date. Accordingly, no portion of the amount payable under the plan is excludable from the value of the decedent's gross estate under § 20.2039-2. If, however, the amount payable as a lump sum distribution is not, in fact, thereafter paid as a lump sum distribution, there shall be allowed a credit or refund of any tax paid which is attributable to treating such amount as a lump sum distribution under this paragraph. Any claim for credit or refund filed under this paragraph must be filed within the time prescribed by section 6511, and must provide satisfactory evidence that the amount originally payable as a lump sum distribution is no longer payable in such form.

(d) *Filing date.* For purposes of paragraph (c) of this section, "the date the estate tax return is filed" means the earlier of—

(1) The date the estate tax return is actually filed, or

(2) The date nine months after the decedent's death, plus any extension of time for filing the estate tax return granted under section 6081.

[T.D. 7761, 46 FR 7304, Jan. 23, 1981]

§ 20.2039-4 Lump sum distributions from "qualified plans;" decedents dying after December 31, 1978.

(a) *Limitation on section 2039(c) exclusion.* This section applies in the case of a decedent dying after December 31,