

For additional rules, see § 1.508-2(b) (1) of this chapter (Income Tax Regulations).

(2) *Transfers not covered by section 508(d)(2)(A)*—(i) *In general.* Any deduction which would otherwise be allowable under section 2055 for the value of property transferred by a decedent dying after December 31, 1969, will not be disallowed under section 508(d)(2)(A) and subparagraph (1)(i) of this paragraph—

(a) In the case of property passing under the terms of a will executed on or before October 9, 1969—

(1) If the decedent dies after October 9, 1969, but before October 9, 1972, without having amended any dispositive provision of the will after October 9, 1969, by codicil or otherwise,

(2) If the decedent dies after October 9, 1969, and at no time after that date had the right to change the portions of the will which pertain to the passing of the property to, or for the use of, an organization described in section 2055(a), or

(3) If no dispositive provision of the will is amended by the decedent, by codicil or otherwise, after October 9, 1969, and before October 9, 1972, and the decedent is on October 9, 1972, and at all times thereafter under a mental disability (as defined in § 1.642(c)-2(b)(3)(ii) of this chapter) to amend the will by codicil or otherwise, or

(b) In the case of property transferred in trust on or before October 9, 1969—

(1) If the decedent dies after October 9, 1969, but before October 9, 1972, without having amended, after October 9, 1969, any dispositive provision of the instrument governing the disposition of the property,

(2) If the property transferred was an irrevocable interest to, or for the use of, an organization described in section 2055(a), or

(3) If no dispositive provision of the instrument governing the disposition of the property is amended by the decedent after October 9, 1969, and before October 9, 1972, and the decedent is on October 9, 1972, and at all times thereafter under a mental disability (as defined in § 1.642(c)-2(b)(3)(ii) of this chapter) to change the disposition of the property.

(ii) *Amendment of dispositive provisions.* For purposes of subdivision (i) of this subparagraph, the provisions of paragraph (e) (4) and (5) of § 20.2055-2 shall apply in determining whether an amendment will be considered as one which amends the dispositive provisions of a will or trust.

(c) *Foreign organization with substantial support from foreign sources.* Section 4948(c)(4) provides that, in the case of decedents dying after December 31, 1969, a deduction which would otherwise be allowable under section 2055 for the value of property transferred by the decedent to or for the use of a foreign organization which has received substantially all of its support (other than gross investment income) from sources without the United States shall not be allowed if the transfer is made (1) after the date on which the Commissioner has published notice that he has notified such organization that it has engaged in a prohibited transaction, or (2) in a taxable year of such organization for which it is not exempt from taxation under section 501(a) because it has engaged in a prohibited transaction after December 31, 1969.

[T.D. 7318, 39 FR 25456, July 11, 1974]

#### § 20.2055-6 Disallowance of double deduction in the case of qualified terminable interest property.

No deduction is allowed from the decedent's gross estate under section 2055 for property with respect to which a deduction is allowed by reason of section 2056(b)(7). See section 2056(b)(9) and § 20.2056(b)-9.

[T.D. 8522, 59 FR 9647, Mar. 1, 1994]

#### § 20.2056-0 Table of contents.

This section lists the captions that appear in the regulations under §§ 20.2056(a)-1 through 20.2056(d)-3.

##### § 20.2056(a)-1 Marital deduction; in general.

- (a) In general.
- (b) Requirements for marital deduction.
  - (1) In general.
  - (2) Burden of establishing requisite facts.
- (c) Marital deduction; limitation on aggregate deductions.
  - (1) Estates of decedents dying before 1977.
  - (2) Estates of decedents dying after December 31, 1976, and before January 1, 1982.