

**§ 20.2204-3 Special rules for estates of decedents dying after December 31, 1976; special lien under section 6324A.**

For purposes of §§ 20.2204-1(b) and 20.2204-2(b), in the case of a decedent dying after December 31, 1976, if the executor elects a special lien in favor of the United States under section 6324A, relating to special lien for estate taxes deferred under sections 6166 or 6166A (as in effect prior to its repeal by the Economic Recovery Tax Act of 1981), such lien shall be treated as the furnishing of a bond with respect to the amount for which the time for payment has been extended under section 6166. If an election has been made under section 6324A, the executor may not thereafter substitute a bond pursuant to section 2204 in lieu of that lien. If a bond has been supplied under section 2204, however, the executor may, by filing a proper notice of election and agreement, substitute a lien under section 6324A for any part or all of such bond. See §§ 20.6324A-1 and 301.6324A-1 for rules relating to a special lien under section 6324A.

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**§ 20.2205-1 Reimbursement out of estate.**

If any portion of the tax is paid by or collected out of that part of the estate passing to, or in the possession of, any person other than the duly qualified executor or administrator, that person may be entitled to reimbursement, either out of the undistributed estate or by contribution from other beneficiaries whose shares or interests in the estate would have been reduced had the tax been paid before distribution of the estate, or whose shares or interests are subject either to an equal or prior liability for the payment of taxes, debts, or other charges against the estate. For specific provisions giving the executor the right to reimbursement from life insurance beneficiaries and from recipients of property over which the decedent had a power of appointment, see sections 2206 and 2207. These provisions, however, are not designed to curtail the right of the district director to collect the tax from any person, or out of any property, liable for its payment. The district director can-

not be required to apportion the tax among the persons liable nor to enforce any right of reimbursement or contribution.

**§ 20.2206-1 Liability of life insurance beneficiaries.**

With respect to the right of the district director to collect the tax without regard to the provisions of section 2206, see § 20.2205-1.

**§ 20.2207-1 Liability of recipient of property over which decedent had power of appointment.**

With respect to the right of the district director to collect the tax without regard to the provisions of section 2207, see § 20.2205-1.

**§ 20.2207A-1 Right of recovery of estate taxes in the case of certain marital deduction property.**

(a) *In general*—(1) *Right of recovery from person receiving the property.* If the gross estate includes the value of property that is includible by reason of section 2044 (relating to certain property in which the decedent had a qualifying income interest for life under sections 2056(b)(7) or 2523(f)), the estate of the surviving spouse is entitled to recover from the *person receiving the property* (as defined in paragraph (d) of this section) the amount of Federal estate tax attributable to that property. The right of recovery arises when the Federal estate tax with respect to the property includible in the gross estate by reason of section 2044 is paid by the estate. There is no right of recovery from any person for the property received by that person for which a deduction was allowed from the gross estate if no tax is attributable to that property.

(2) *Failure to exercise right of recovery.* Failure of an estate to exercise a right of recovery under this section upon a transfer subject to section 2044 is treated as a transfer for Federal gift tax purposes of the unrecovered amounts from the persons who would benefit from the recovery to the persons from whom the recovery could have been obtained. See § 25.2511-1 of this chapter. The transfer is considered made when the right of recovery is no longer enforceable under applicable local law. A