

Analysis of IRC Sec. 2205 - 2207B

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Code Section	Tax Involved	Person Entitled to Recovery	Recovery From	Permitted to Direct Otherwise?	Standard to Direct Otherwise	Rate	Right to Recovery - Deductible Interest	Entitled to Recover Interest & Penalties	Year Enacted	Federal Preemption?
2205		Any estate beneficiary bearing greater share of tax	Estate or from persons who received property from estate	Silent	N/A			Silent	1916	No, according to <i>Riggs v. Del Drago</i> , 317 U.S. 95 (1942)
2206	Life Insurance; Sec. 2042(2)	Executor	Recipient of life insurance other than executor	Decedent may otherwise direct by will	"directs otherwise in his will"	Prorata tax	No right of recovery from Marital Property; silent as to charitable	Silent	1918	Yes see attached chart.
2207	Power of Appointment; Sec. 2041	Executor	Recipient of Power of Appointment Property	Decedent may otherwise direct by will	"directs otherwise in his will"	Prorata tax	No right of recovery from Marital Property; silent as to charitable	Silent	1942	Yes see attached chart.
2207A	QTIP; Sec. 2044	Decedent's Estate	Person(s) receiving Sec. 2044 Property	Decedent may otherwise direct by will (or revocable trust) if specific	"specifically indicates an intent to waive any right of recovery under this subchapter with respect to such property"	Marginal Tax	Silent	Yes	1981	Yes as to federal estate tax attributable to QTIP inclusion; Depends on jurisdiction as to state estate tax
2207B	Retained Life Estate; Sec. 2036	Decedent's Estate	Person(s) receiving Sec. 2036 Property	Decedent may otherwise direct by will (or revocable trust) if specific	"specifically indicates an intent to waive any right of recovery under this subchapter with respect to such property"	Prorata tax	Silent	Yes	1988	