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Internal Revenue Code Section 6019

Gift tax returns

Any individual who in any calendar year makes any transfer by gift other than--

(1) a transfer which under subsection (b) or (e) of section 2503 is not to be included in the total amount of gifts for such year,

(2) a transfer of an interest with respect to which a deduction is allowed under section 2523 , or

(3) a transfer with respect to which a deduction is allowed under section 2522 but only if--

(A)

(i) such transfer is of the donor's entire interest in the property transferred, and

(ii) no other interest in such property is or has been transferred (for less than adequate and full consideration in money or money's worth) from the donor to a person, or for a use, not described in subsection (a) or (b) of section 2522 , or

(B) such transfer is described in section 2522(d) ,

shall make a return for such year with respect to the gift tax imposed by subtitle B.