

receiving the gift. When an interest is subject to a prior present interest which is not allowable as a deduction the tax apportionable against the present interest shall be paid from principal.

(c) Any credit for property previously taxed, any credit for state death taxes, and any credit for gift taxes or death taxes of a foreign country, inures to the proportionate benefit of all persons liable to apportionment.

(d) To the extent that property passing to or in trust for a surviving spouse or any charitable, public or similar gift or bequest does not constitute an allowable deduction for purposes of the tax solely by reason of an inheritance tax or other death tax imposed upon and deductible from the property, the property shall not be included in the computation provided for in this Section, and to that extent no apportionment shall be made against the property. This does not apply in any instance where the result will be to deprive the estate of a deduction otherwise allowable under Section 2053 (d) of the Internal Revenue Code of 1954 of the United States, relating to deduction for state death taxes on transfers for public, charitable or religious uses.

(6) *No Apportionment between Temporary and Remainder Interests*—No interest in income and no estate for years or for life or other temporary interest in any property or fund is subject to apportionment as between the temporary interest and the remainder. The tax on the temporary interest and the tax, if any, on the remainder is chargeable against the corpus of the property or funds subject to the temporary interest and remainder.

(7) *Exoneration of Fiduciary*—Neither the fiduciary nor other person required to pay the tax is under any duty to institute any suit or proceeding to recover from any person interest in the estate the amount of the tax apportioned to that person until the expiration of the six months next following the payment of any tax. If the fiduciary or other person required to pay the tax cannot collect from any person interested in the estate the amount of tax apportioned to the person, the amount not recoverable shall be equitably apportioned among the other persons interested in the estate who are subject to apportionment.

(8) *Action by Non-Resident, Reciprocity*—Subject to this subsection, a fiduciary acting in another state or a person required to pay the tax who is resident in another state may institute an action in the courts of this state and may recover a proportionate amount of the Federal estate tax or an estate tax payable to another state or of a death duty due by a decedent's estate to another state from a person interested in the estate who is either resident in this state or who owns property in this state subject to attachment or execution. For the purpose of the action, the determination of apportionment by the court having jurisdiction of the administration of the decedent's estate in the other state is prima facie correct. The provisions of this subsection apply only if the state in which the determination of apportionment was made affords a substantially similar remedy.

(9) *Uniformity*—Such of the provisions of this Section as are uniform with statutes enacted in other States shall be so construed as to effectuate their purpose to make uniform the laws of those States which enact such provisions.