(2) ANY EXEMPTION OR REDUCTION ALLOWED BY REASON OF THE RELATIONSHIP OF ANY PERSON TO THE DECEDENT OR BY REASON OF THE PURPOSES OF THE GIFT INURES TO THE BENEFIT OF THE PERSON BEARING THAT RELATIONSHIP OR RECEIVING THE GIFT. IF AN INTEREST IS SUBJECT TO A PRIOR PRESENT INTEREST THAT IS NOT ALLOWABLE AS A DEDUCTION, THE TAX APPORTIONABLE AGAINST THE PRESENT INTEREST SHALL BE PAID FROM PRINCIPAL.

(3) 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 INURE TO THE PROPORTIONATE BENEFIT OF ALL PERSONS LIABLE TO APPORTIONMENT.

(4) TO THE EXTENT THAT PROPERTY PASSING TO OR IN TRUST FOR A SURVIVING SPOUSE OR ANY CHARITABLE, PUBLIC OR SIMILAR GIFT OR BEQUEST IS NOT AN ALLOWABLE DEDUCTION FOR PURPOSES OF THE TAX SOLELY BY REASON OF AN INHERITANCE TAX OR OTHER DEATH TAXES IMPOSED ON AND DEDUCTIBLE FROM THE PROPERTY, THE PROPERTY IS NOT INCLUDED IN THE COMPUTATION FOR WHICH THIS SECTION PROVIDES AND, TO THAT EXTENT, AN APPORTIONMENT MAY NOT BE MADE AGAINST THE PROPERTY. THIS PARAGRAPH DOES NOT APPLY IF THE RESULT DEPRIVES THE ESTATE OF A DEDUCTION OTHERWISE ALLOWABLE UNDER § 2053 (D) OF THE INTERNAL REVENUE CODE, RELATING TO DEDUCTION FOR STATE DEATH TAXES ON TRANSFERS FOR PUBLIC, CHARITABLE OR RELIGIOUS USES.

(F) PROPERTY NOT APPORTIONABLE.

AN INTEREST IN INCOME, AN ESTATE FOR YEARS, AN ESTATE FOR LIFE, OR ANY OTHER TEMPORARY INTEREST IN ANY PROPERTY OR MONEY IS NOT SUBJECT TO APPORTIONMENT 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 MONEY SUBJECT TO THE TEMPORARY INTEREST AND REMAINDER.

(G) APPORTIONMENT OF UNPAID TAX.

THE FIDUCIARY OR OTHER PERSON REQUIRED TO PAY THE TAX NEED NOT INSTITUTE ANY SUIT OR PROCEEDING TO RECOVER FROM ANY PERSON INTERESTED IN THE ESTATE THE AMOUNT OF THE TAX APPORTIONED TO THAT PERSON UNTIL THE EXPIRATION OF THE 6 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.

(H) RECOVERY OF FEDERAL AND STATE ESTATE TAX.

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 A COURT OF THIS STATE AND MAY RECOVER A PROPORTIONATE AMOUNT OF THE FEDERAL ESTATE TAX