

(B) A DISCLAIMER UNDER SUBSECTION (A) OF THIS SECTION TAKES EFFECT AS OF THE DEATH OF THE HOLDER OF JOINTLY HELD PROPERTY TO WHOSE DEATH THE DISCLAIMER RELATES.

(C) AN INTEREST IN JOINTLY HELD PROPERTY DISCLAIMED BY A SURVIVING HOLDER OF THE PROPERTY PASSES AS IF THE DISCLAIMANT PREDECEASED THE HOLDER TO WHOSE DEATH THE DISCLAIMER RELATES.

9-205.

IF A TRUSTEE DISCLAIMS AN INTEREST IN PROPERTY THAT OTHERWISE WOULD BECOME TRUST PROPERTY, THE INTEREST DOES NOT BECOME TRUST PROPERTY.

9-206.

IF A HOLDER DISCLAIMS A POWER OF APPOINTMENT OR OTHER POWER NOT HELD IN A FIDUCIARY CAPACITY, THE FOLLOWING RULES APPLY:

(1) IF THE HOLDER HAS NOT EXERCISED THE POWER, THE DISCLAIMER TAKES EFFECT AS OF THE TIME THE INSTRUMENT CREATING THE POWER BECOMES IRREVOCABLE;

(2) IF THE HOLDER HAS EXERCISED THE POWER AND THE DISCLAIMER IS OF A POWER OTHER THAN A PRESENTLY EXERCISABLE GENERAL POWER OF APPOINTMENT, THE DISCLAIMER TAKES EFFECT IMMEDIATELY AFTER THE LAST EXERCISE OF THE POWER; AND

(3) THE INSTRUMENT CREATING THE POWER IS CONSTRUED AS IF THE POWER EXPIRED WHEN THE DISCLAIMER BECAME EFFECTIVE.

9-207.

(A) A DISCLAIMER OF AN INTEREST IN PROPERTY BY AN APPOINTEE OF A POWER OF APPOINTMENT TAKES EFFECT AS OF THE TIME THE INSTRUMENT BY WHICH THE HOLDER EXERCISES THE POWER BECOMES IRREVOCABLE.

(B) A DISCLAIMER OF AN INTEREST IN PROPERTY BY AN OBJECT OR TAKER IN DEFAULT OF AN EXERCISE OF POWER OF APPOINTMENT TAKES EFFECT AS OF THE TIME THE INSTRUMENT CREATING THE POWER BECOMES IRREVOCABLE.

9-208.

(A) IF A FIDUCIARY DISCLAIMS A POWER HELD IN A FIDUCIARY CAPACITY THAT HAS NOT BEEN EXERCISED, THE DISCLAIMER TAKES EFFECT AS OF THE TIME THE INSTRUMENT CREATING THE POWER BECOMES IRREVOCABLE.

(B) IF A FIDUCIARY DISCLAIMS A POWER HELD IN A FIDUCIARY CAPACITY THAT HAS BEEN EXERCISED, THE DISCLAIMER TAKES EFFECT IMMEDIATELY AFTER THE LAST EXERCISE OF POWER.

(C) A DISCLAIMER UNDER THIS SECTION IS EFFECTIVE AS TO ANOTHER FIDUCIARY IF THE DISCLAIMER SO PROVIDES AND THE FIDUCIARY DISCLAIMING HAS THE AUTHORITY TO BIND THE ESTATE, TRUST, OR OTHER PERSON FOR WHOM THE FIDUCIARY IS ACTING.