

Armstrong

— Financial Services —

IRC U.S. Code § 2105 (a)

26 U.S. Code § 2105 - Property without the United States

(a) Proceeds of life insurance

For purposes of this subchapter, the amount receivable as insurance on the life of a nonresident not a citizen of the United States shall not be deemed property within the United States.

Source: <https://www.law.cornell.edu/uscode/text/26/2105>