Internal Revenue Code Section 2603
Liability for tax

(a) Personal liability.
   (1) Taxable distributions.
   In the case of a taxable distribution, the tax imposed by section 2601 shall be paid by the transferee.

   (2) Taxable termination.
   In the case of a taxable termination or a direct skip from a trust, the tax shall be paid by the trustee.

   (3) Direct skip.
   In the case of a direct skip (other than a direct skip from a trust), the tax shall be paid by the transferor.

(b) Source of tax.
Unless otherwise directed pursuant to the governing instrument by specific reference to the tax imposed by this chapter, the tax imposed by this chapter on a generation-skipping transfer shall be charged to the property constituting such transfer.

(c) Cross reference.
For provisions making estate and gift tax provisions with respect to transferee liability, liens, and related matters applicable to the tax imposed by section 2601, see section 2661.