

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1855. Extension of Time for Paying Tax.

(a) *General Rule.* The Secretary, except as otherwise provided in this Division, may extend the time for payment of the amount of the tax shown, or required to be shown, on any return or declaration required under authority of this Division (or any installment thereof), or for any deficiency of non-NMTIT imposed by this Division for a reasonable period not to exceed 6 months from the date fixed for payment thereof. Such extension may exceed 6 months in the case of a taxpayer who is abroad. The extension of a payment of a deficiency may extend beyond 6 months of the date fixed for payment if the date fixed for payment thereof will result in undue hardship to the taxpayer.

(b) *No Extension for Certain Deficiencies.* No extension shall be granted under this section for any deficiency if the deficiency is due to negligence, to intentional disregard of the rules and regulations, or to fraud with intent to evade tax.

Source: PL 14-35, § 4(1855).