

TITLE 4: ECONOMIC RESOURCES
DIVISION 1: REVENUE AND TAXATION

§ 1815. Extensions to File Tax Returns.

(a) For purposes of the Wage and Salary Tax and the Earnings Tax, there shall be an extension to file a tax return as provided by regulations prescribed by the Secretary.

(b) In the case of the Gross Revenue Tax, there shall be no extension to file , but a waiver or abatement of the failure to file penalty under section 18122 shall be permitted for reasonable cause, as provided at section 18134 of this Division.

Source: PL 3-11, § 815; amended by PL 9-58, § 2, modified; repealed and reenacted by PL 14-35, § 4 (1815), modified.

Commission Comment: In subsection (b) above, the Commission changed the section numbers originally referenced in PL 14-35 to the proper renumbered section numbers pursuant to its authority by 1 CMC § 3806(c).