

Subsec. (c). Pub. L. 108-357, § 843(a)(2), inserted “full” before “payment” in introductory provisions.

Subsec. (d) to (f). Pub. L. 108-357, § 843(b), added subsec. (d) and redesignated former subsecs. (d) and (e) as (e) and (f), respectively.

1998—Subsec. (c). Pub. L. 105-206, § 3467(a), added subsec. (c). Former subsec. (c) redesignated (d).

Subsec. (d). Pub. L. 105-277 redesignated subsec. (d), relating to cross reference, as (e).

Pub. L. 105-206, § 3467(a), redesignated former subsec. (c), relating to administrative review, as (d).

Pub. L. 105-206, § 3462(c)(2), added subsec. (d), relating to cross reference.

Subsec. (e). Pub. L. 105-277 redesignated subsec. (d), relating to cross reference, as (e).

1996—Subsec. (b)(3). Pub. L. 104-168, § 201(b), amended par. (3) generally. Prior to amendment, par. (3) read as follows:

“(A) IN GENERAL.—If the Secretary makes a determination that the financial condition of a taxpayer with whom the Secretary has entered into an agreement under subsection (a) has significantly changed, the Secretary may alter, modify, or terminate such agreement.

“(B) NOTICE.—Action may be taken by the Secretary under subparagraph (A) only if—

“(i) notice of such determination is provided to the taxpayer no later than 30 days prior to the date of such action, and

“(ii) such notice includes the reasons why the Secretary believes a significant change in the financial condition of the taxpayer has occurred.”

Subsec. (b)(5). Pub. L. 104-168, § 201(a), added par. (5).

Subsec. (c). Pub. L. 104-168, § 202(a), added subsec. (c).

#### EFFECTIVE DATE OF 2006 AMENDMENT

Pub. L. 109-222, title V, § 509(d), May 17, 2006, 120 Stat. 364, provided that: “The amendments made by this section [amending this section and section 7122 of this title] shall apply to offers-in-compromise submitted on and after the date which is 60 days after the date of the enactment of this Act [May 17, 2006].”

#### EFFECTIVE DATE OF 2004 AMENDMENT

Pub. L. 108-357, title VIII, § 843(c), Oct. 22, 2004, 118 Stat. 1600, provided that: “The amendments made by this section [amending this section] shall apply to agreements entered into on or after the date of the enactment of this Act [Oct. 22, 2004].”

#### EFFECTIVE DATE OF 1998 AMENDMENTS

Amendment by Pub. L. 105-277 effective as if included in the provision of the Internal Revenue Service Restructuring and Reform Act of 1998, Pub. L. 105-206, to which such amendment relates, see section 4002(k) of Pub. L. 105-277, set out as a note under section 1 of this title.

Amendment by section 3462(c)(2) of Pub. L. 105-206 applicable to proposed offers-in-compromise and installment agreements submitted after July 22, 1998, see section 3462(e)(1) of Pub. L. 105-206, set out as a note under section 6331 of this title.

Pub. L. 105-206, title III, § 3467(b), July 22, 1998, 112 Stat. 770, provided that: “The amendment made by this section [amending this section] shall take effect on the date of the enactment of this Act [July 22, 1998].”

#### EFFECTIVE DATE OF 1996 AMENDMENT

Pub. L. 104-168, title II, § 201(c), July 30, 1996, 110 Stat. 1457, provided that: “The amendments made by this section [amending this section] shall take effect on the date 6 months after the date of the enactment of this Act [July 30, 1996].”

Pub. L. 104-168, title II, § 202(b), July 30, 1996, 110 Stat. 1457, provided that: “The amendment made by subsection (a) [amending this section] shall take effect on January 1, 1997.”

#### EFFECTIVE DATE

Pub. L. 100-647, title VI, § 6234(c), Nov. 10, 1988, 102 Stat. 3736, provided that: “The amendments made by

this section [enacting this section and amending section 6601 of this title] shall apply to agreements entered into after the date of the enactment of this Act [Nov. 10, 1988].”

#### STATEMENTS REGARDING INSTALLMENT AGREEMENTS

Pub. L. 105-206, title III, § 3506, July 22, 1998, 112 Stat. 771, as amended by Pub. L. 106-554, § 1(a)(7) [title III, § 302(a)], Dec. 21, 2000, 114 Stat. 2763, 2763A-632, provided that: “The Secretary of the Treasury or the Secretary’s delegate shall, beginning not later than September 1, 2001, provide each taxpayer who has an installment agreement in effect under section 6159 of the Internal Revenue Code of 1986 an annual statement setting forth the initial balance at the beginning of the year, the payments made during the year, and the remaining balance as of the end of the year.”

### Subchapter B—Extensions of Time for Payment

Sec.

6161. Extension of time for paying tax.

[6162. Repealed.]

6163. Extension of time for payment of estate tax on value of reversionary or remainder interest in property.

6164. Extension of time for payment of taxes by corporations expecting carrybacks.

6165. Bonds where time to pay tax or deficiency has been extended.

6166. Extension of time for payment of estate tax where estate consists largely of interest in closely held business.

[6166A. Repealed.]

6167. Extension of time for payment of tax attributable to recovery of foreign expropriation losses.

#### AMENDMENTS

1981—Pub. L. 97-34, title IV, § 422(e)(5)(C), Aug. 13, 1981, 95 Stat. 316, substituted in item 6166 “Extension of time” for “Alternate extension of time” and struck out item 6166A “Extension of time for payment of estate tax where estate consists largely of interest in closely held business”.

1976—Pub. L. 94-455, title XIX, § 1906(b)(4), title XX, § 2004(f)(5), Oct. 4, 1976, 90 Stat. 1833, 1872, struck out item 6162 “Extension of time for payment of tax on gain attributable to liquidation of personal holding companies”, added item 6166, and renumbered former item 6166 as 6166A.

1966—Pub. L. 89-384, § 1(g)(2), Apr. 8, 1966, 80 Stat. 104, added item 6167.

1958—Pub. L. 85-866, title II, § 206(b), Sept. 2, 1958, 72 Stat. 1684, added item 6166.

### § 6161. Extension of time for paying tax

#### (a) Amount determined by taxpayer on return

##### (1) General rule

The Secretary, except as otherwise provided in this title, 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 title (or any installment thereof), for a reasonable period not to exceed 6 months (12 months in the case of estate tax) from the date fixed for payment thereof. Such extension may exceed 6 months in the case of a taxpayer who is abroad.

##### (2) Estate tax

The Secretary may, for reasonable cause, extend the time for payment of—

(A) any part of the amount determined by the executor as the tax imposed by chapter 11, or

(B) any part of any installment under section 6166 (including any part of a deficiency prorated to any installment under such section).

for a reasonable period not in excess of 10 years from the date prescribed by section 6151(a) for payment of the tax (or, in the case of an amount referred to in subparagraph (B), if later, not beyond the date which is 12 months after the due date for the last installment).

**(b) Amount determined as deficiency**

**(1) Income, gift, and certain other taxes**

Under regulations prescribed by the Secretary, the Secretary may extend the time for the payment of the amount determined as a deficiency of a tax imposed by chapter 1, 12, 41, 42, 43, or 44 for a period not to exceed 18 months from the date fixed for the payment of the deficiency, and in exceptional cases, for a further period not to exceed 12 months. An extension under this paragraph may be granted only where it is shown to the satisfaction of the Secretary that payment of a deficiency upon the date fixed for the payment thereof will result in undue hardship to the taxpayer in the case of a tax imposed by chapter 1, 41, 42, 43, or 44, or to the donor in the case of a tax imposed by chapter 12.

**(2) Estate tax**

Under regulations prescribed by the Secretary, the Secretary may, for reasonable cause, extend the time for the payment of any deficiency of a tax imposed by chapter 11 for a reasonable period not to exceed 4 years from the date otherwise fixed for the payment of the deficiency.

**(3) No extension for certain deficiencies**

No extension shall be granted under this subsection for any deficiency if the deficiency is due to negligence, to intentional disregard of rules and regulations, or to fraud with intent to evade tax.

**(c) Claims in cases under title 11 of the United States Code or in receivership proceedings**

Extensions of time for payment of any portion of a claim for tax under chapter 1 or chapter 12, allowed in cases under title 11 of the United States Code or in receivership proceedings, which is unpaid, may be had in the same manner and subject to the same provisions and limitations as provided in subsection (b) in respect of a deficiency in such tax.

**(d) Cross references**

**(1) Period of limitation**

**For extension of the period of limitation in case of an extension under subsection (a)(2) or subsection (b)(2), see section 6503(d).**

**(2) Security**

**For authority of the Secretary to require security in case of an extension under subsection (a)(2) or subsection (b), see section 6165.**

**(3) Postponement of certain acts**

**For time for performing certain acts postponed by reason of war, see section 7508, and by reason of Presidentially declared disaster or terrorist action or military action, see section 7508A.**

(Aug. 16, 1954, ch. 736, 68A Stat. 762; Pub. L. 85-866, title II, §206(c), Sept. 2, 1958, 72 Stat. 1684; Pub. L. 91-172, title I, §101(j)(37), Dec. 30, 1969, 83 Stat. 530; Pub. L. 91-614, title I, §101(h), Dec. 31, 1970, 84 Stat. 1838; Pub. L. 93-406, title II, §1016(a)(7), Sept. 2, 1974, 88 Stat. 929; Pub. L. 94-455, title XIII, §1307(d)(2)(C), title XVI, §1605(b)(3), title XIX, §1906(b)(13)(A), title XX, §2004(c)(1), (2), Oct. 4, 1976, 90 Stat. 1727, 1754, 1834, 1867, 1868; Pub. L. 96-223, title I, §101(f)(1)(H), Apr. 2, 1980, 94 Stat. 252; Pub. L. 96-589, §6(i)(8), Dec. 24, 1980, 94 Stat. 3410; Pub. L. 97-34, title IV, §422(e)(1), Aug. 13, 1981, 95 Stat. 316; Pub. L. 100-418, title I, §1941(b)(2)(B)(viii), Aug. 23, 1988, 102 Stat. 1323; Pub. L. 107-134, title I, §112(d)(3), Jan. 23, 2002, 115 Stat. 2435.)

**AMENDMENTS**

2002—Subsec. (d)(3). Pub. L. 107-134 added par. (3).

1988—Subsec. (b)(1). Pub. L. 100-418 substituted “or 44” for “44, or 45” in two places.

1981—Subsec. (a)(2)(B). Pub. L. 97-34 struck out reference to section 6166A.

1980—Subsec. (b)(1). Pub. L. 96-223 inserted references to chapter 45.

Subsec. (c). Pub. L. 96-589 substituted “Claims in cases under title 11 of the United States Code or in receivership proceedings” for “Claims in bankruptcy or receivership proceedings” in heading, and substituted reference to cases under title 11 of the United States Code, for reference to bankruptcy proceedings in text.

1976—Subsec. (a)(1). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (a)(2). Pub. L. 94-455, §2004(c)(1), struck out in subpar. (A) “that the payment, on the due date, of” before “any part of the amount”, in subpar. (B) provisions relating to payment, on the date fixed for payment of any installment, and subpar. (C) which related to payment upon notice and demand of a deficiency prorated under the provisions of section 6161, inserted in subpar. (B) “or 6166A” after “section 6166”, substituted in subpar. (B) “under such section” for “the date for payment for which had not arrived”, and inserted in text following subpar. (B) provisions relating to extension of time for payment in the case of an amount referred to in subpar. (B).

Subsec. (b). Pub. L. 94-455, §§1307(d)(2)(C), 1605(b)(3), 2004(c)(2), among other changes, inserted reference to chapter 41, effective on or after Oct. 4, 1976, and reference to chapter 44, applicable to taxable years of real estate investment trusts beginning after Oct. 4, 1976, and struck out provisions relating to grant of extensions with respect to hardships to taxpayers, applicable to the estates of decedents dying after Dec. 31, 1976.

Subsec. (d)(2). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

1974—Subsec. (b). Pub. L. 93-406 inserted references to chapter 43.

1970—Subsec. (a)(1). Pub. L. 91-614 substituted “6 months (12 months in the case of estate tax)” for “6 months”.

1969—Subsec. (b). Pub. L. 91-172 inserted references to chapter 42.

1958—Subsec. (a)(2). Pub. L. 85-866 inserted provisions allowing Secretary or his delegate to extend time for payment for reasonable period, not exceeding 10 years from date prescribed by section 6151(a), if he finds that payment on date fixed for payment of any installment under section 6166, or any part of such installment, or payment of any part of a deficiency prorated under section 6166 to installments the date for payment of which had arrived would result in undue hardship.

**EFFECTIVE DATE OF 2002 AMENDMENT**

Amendment by Pub. L. 107-134 applicable to disasters and terrorist or military actions occurring on or after Sept. 11, 2001, with respect to any action of the Sec-

retary of the Treasury, the Secretary of Labor, or the Pension Benefit Guaranty Corporation occurring on or after Jan. 23, 2002, see section 112(f) of Pub. L. 107-134, set out as a note under section 6081 of this title.

#### EFFECTIVE DATE OF 1988 AMENDMENT

Amendment by Pub. L. 100-418 applicable to crude oil removed from the premises on or after Aug. 23, 1988, see section 1941(c) of Pub. L. 100-418, set out as a note under section 164 of this title.

#### EFFECTIVE DATE OF 1981 AMENDMENT

Amendment by Pub. L. 97-34 applicable to estates of decedents dying after Dec. 31, 1981, see section 422(f)(1) of Pub. L. 97-34, set out as a note under section 6166 of this title.

#### EFFECTIVE DATE OF 1980 AMENDMENTS

Amendment by Pub. L. 96-589 effective Oct. 1, 1979, but not applicable to proceedings under Title 11, Bankruptcy, commenced before Oct. 1, 1979, see section 7(e) of Pub. L. 96-589, set out as a note under section 108 of this title.

Pub. L. 96-223, title I, §101(i), Apr. 2, 1980, 94 Stat. 254, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095, provided that:

“(1) IN GENERAL.—The amendments made by this section [enacting sections 4986 to 4998, 6050C, 6076, and 7241 of this title and amending this section and sections 164, 6211, 6212, 6213, 6214, 6302, 6344, 6501, 6511, 6512, 6601, 6611, 6652, 6653, 6862, 7422, and 7512 of this title] shall apply to periods after February 29, 1980.

“(2) TRANSITIONAL RULES.—For the period ending June 30, 1980, the Secretary of the Treasury or his delegate shall prescribe rules relating to the administration of chapter 45 of the Internal Revenue Code of 1986 [formerly I.R.C. 1954]. To the extent provided in such rules, such rules shall supplement or supplant for such period the administrative provisions contained in chapter 45 of such Code (or in so much of subtitle F of such Code [section 6001 et seq. of this title] as relates to such chapter 45).”

#### EFFECTIVE DATE OF 1976 AMENDMENT

Amendment by section 1307(d)(2)(C) of Pub. L. 94-455 effective on and after Oct. 4, 1976, see section 1307(e)(6) of Pub. L. 94-455, set out as a note under section 501 of this title.

For effective date of amendment by section 1605(b)(3) of Pub. L. 94-455, see section 1608(d) of Pub. L. 94-455, set out as a note under section 856 of this title.

Amendment by section 2004(c)(1), (2) of Pub. L. 94-455 applicable to estates of decedents dying after Dec. 31, 1976, see section 2004(g) of Pub. L. 94-455, set out as an Effective Date note under section 6166 of this title.

#### EFFECTIVE DATE OF 1974 AMENDMENT

Amendment by Pub. L. 93-406 applicable, except as otherwise provided in section 1017(c) through (i) of Pub. L. 93-406, for plan years beginning after Sept. 2, 1974, but, in the case of plans in existence on Jan. 1, 1974, amendment by Pub. L. 93-406 applicable for plan years beginning after Dec. 31, 1975, see section 1017 of Pub. L. 93-406, set out as an Effective Date; Transitional Rules note under section 410 of this title.

#### EFFECTIVE DATE OF 1970 AMENDMENT

Amendment by Pub. L. 91-614 applicable with respect to decedents dying after Dec. 31, 1970, see section 101(j) of Pub. L. 91-614, set out as a note under section 2032 of this title.

#### EFFECTIVE DATE OF 1969 AMENDMENT

Amendment by Pub. L. 91-172 effective Jan. 1, 1970, see section 101(k)(1) of Pub. L. 91-172, set out as an Effective Date note under section 4940 of this title.

#### EFFECTIVE DATE OF 1958 AMENDMENT

Pub. L. 85-866, title II, §206(f), Sept. 2, 1958, 72 Stat. 1685, as amended by Pub. L. 99-514, §2, Oct. 22, 1986, 100

Stat. 2095, provided that: “The amendments made by this section [enacting section 6166 of this title and amending this section and sections 6503 and 6601 of this title] shall apply to estates of decedents with respect to which the date for the filing of the estate tax return (including extensions thereof) prescribed by section 6075(a) of the Internal Revenue Code of 1986 [formerly I.R.C. 1954] is after the date of the enactment of this Act [Sept. 2, 1958]; except that (1) section 6166(i) of such Code as added by this section shall apply to estates of decedents dying after August 16, 1954, but only if the date for the filing of the estate tax return (including extensions thereof) expired on or before the date of the enactment of this Act [Sept. 2, 1958], and (2) notwithstanding section 6166(a) of such Code, if an election under such section is required to be made before the sixtieth day after the date of the enactment of this Act [Sept. 2, 1958] such an election shall be considered timely if made on or before such sixtieth day.”

#### **§6162. Repealed. Pub. L. 94-455, title XIX, §1906(a)(12), Oct. 4, 1976, 90 Stat. 1825]**

Section, act Aug. 16, 1954, ch. 736, 68A Stat. 763, provided for an extension of time for payment of tax on gain attributable to liquidation of personal holding companies.

#### EFFECTIVE DATE OF REPEAL

Repeal effective on first day of month which begins more than 90 days after Oct. 4, 1976, see section 1906(d)(1) of Pub. L. 94-455, set out as an Effective Date of 1976 Amendment note under section 6013 of this title.

#### **§6163. Extension of time for payment of estate tax on value of reversionary or remainder interest in property**

##### **(a) Extension permitted**

If the value of a reversionary or remainder interest in property is included under chapter 11 in the value of the gross estate, the payment of the part of the tax under chapter 11 attributable to such interest may, at the election of the executor, be postponed until 6 months after the termination of the precedent interest or interests in the property, under such regulations as the Secretary may prescribe.

##### **(b) Extension for reasonable cause**

At the expiration of the period of postponement provided for in subsection (a), the Secretary may, for reasonable cause, extend the time for payment for a reasonable period or periods not in excess of 3 years from the expiration of the period of postponement provided in subsection (a).

##### **(c) Cross reference**

**For authority of the Secretary to require security in the case of an extension under this section, see section 6165.**

(Aug. 16, 1954, ch. 736, 68A Stat. 763; Pub. L. 85-866, title I, §66(b)(1), Sept. 2, 1958, 72 Stat. 1658; Pub. L. 88-272, title II, §240(a), Feb. 26, 1964, 78 Stat. 129; Pub. L. 93-625, §7(d)(1), Jan. 3, 1975, 88 Stat. 2115; Pub. L. 94-455, title XIX, §1906(b)(13)(A), title XX, §2004(c)(3), Oct. 4, 1976, 90 Stat. 1834, 1868.)

#### AMENDMENTS

1976—Subsec. (a). Pub. L. 94-455, §1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (b). Pub. L. 94-455, §2004(c)(3), substituted provisions relating to extension of time for payment for a reasonable cause for provisions relating to exten-