

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