

pending as to entry by a servicemember in military service or the spouse of such servicemember until 180 days after termination of or release from military service.

(c) Entry applications

Applications for entry may be verified before a person authorized to administer oaths under section 1044a of title 10 or under the laws of the State where the land is situated.

(Oct. 17, 1940, ch. 888, title V, § 508, as added Pub. L. 108-189, § 1, Dec. 19, 2003, 117 Stat. 2857; amended Pub. L. 111-97, § 4(a), Nov. 11, 2009, 123 Stat. 3008.)

CODIFICATION

Section was formerly classified to section 568 of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

PRIOR PROVISIONS

A prior section 508 of act Oct. 17, 1940, ch. 888, art. V, 54 Stat. 1189, related to irrigation rights and suspension of residence requirements, prior to the general amendment of this Act by Pub. L. 108-189.

AMENDMENTS

2009—Subsec. (b). Pub. L. 111-97 inserted “or the spouse of such servicemember” after “a servicemember in military service”.

EFFECTIVE DATE OF 2009 AMENDMENT

Pub. L. 111-97, § 4(b), Nov. 11, 2009, 123 Stat. 3008, provided that: “The amendment made by subsection (a) [amending this section] shall apply with respect to servicemembers in military service (as defined in section 101 of such Act (50 U.S.C. App. 511) [now 50 U.S.C. 3911]) on or after the date of the enactment of this Act [Nov. 11, 2009].”

EFFECTIVE DATE

Section applicable to any case not final before Dec. 19, 2003, see section 3 of Pub. L. 108-189, set out as a note under section 3901 of this title.

§ 3999. Regulations

The Secretary of the Interior may issue regulations necessary to carry out this subchapter (other than sections 3991, 4000, and 4001 of this title).

(Oct. 17, 1940, ch. 888, title V, § 509, as added Pub. L. 108-189, § 1, Dec. 19, 2003, 117 Stat. 2858.)

CODIFICATION

Section was formerly classified to section 569 of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

PRIOR PROVISIONS

A prior section 509 of act Oct. 17, 1940, ch. 888, art. V, 54 Stat. 1189; Oct. 6, 1942, ch. 581, § 15, 56 Stat. 776, related to distribution of information concerning benefits of tax and public lands provisions and forms, prior to the general amendment of this Act by Pub. L. 108-189. See section 3997 of this title.

EFFECTIVE DATE

Section applicable to any case not final before Dec. 19, 2003, see section 3 of Pub. L. 108-189, set out as a note under section 3901 of this title.

§ 4000. Income taxes

(a) Deferral of tax

Upon notice to the Internal Revenue Service or the tax authority of a State or a political

subdivision of a State, the collection of income tax on the income of a servicemember falling due before or during military service shall be deferred for a period not more than 180 days after termination of or release from military service, if a servicemember's ability to pay such income tax is materially affected by military service.

(b) Accrual of interest or penalty

No interest or penalty shall accrue for the period of deferment by reason of nonpayment on any amount of tax deferred under this section.

(c) Statute of limitations

The running of a statute of limitations against the collection of tax deferred under this section, by seizure or otherwise, shall be suspended for the period of military service of the servicemember and for an additional period of 270 days thereafter.

(d) Application limitation

This section shall not apply to the tax imposed on employees by section 3101 of title 26.

(Oct. 17, 1940, ch. 888, title V, § 510, as added Pub. L. 108-189, § 1, Dec. 19, 2003, 117 Stat. 2858.)

CODIFICATION

Section was formerly classified to section 570 of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

PRIOR PROVISIONS

A prior section 510 of act Oct. 17, 1940, ch. 888, art. V, 54 Stat. 1189; Pub. L. 102-12, § 9(23), Mar. 18, 1991, 105 Stat. 41, related to leave of absence for homestead entrymen to perform farm labor, prior to the general amendment of this Act by Pub. L. 108-189.

EFFECTIVE DATE

Section applicable to any case not final before Dec. 19, 2003, see section 3 of Pub. L. 108-189, set out as a note under section 3901 of this title.

§ 4001. Residence for tax purposes

(a) Residence or domicile

(1) In general

A servicemember shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the servicemember by reason of being absent or present in any tax jurisdiction of the United States solely in compliance with military orders.

(2) Spouses

(A) In general

A spouse of a servicemember shall neither lose nor acquire a residence or domicile for purposes of taxation with respect to the person, personal property, or income of the spouse by reason of being absent or present in any tax jurisdiction of the United States solely to be with the servicemember in compliance with the servicemember's military orders if the residence or domicile, as the case may be, is the same for the servicemember and the spouse.

(B) Election

For any taxable year of the marriage, the spouse of a servicemember may elect to use