

2002—Subsec. (a)(1)(K). Pub. L. 107-134 struck out “in regulations prescribed under this section” before “by the Secretary”.

1991—Subsec. (a). Pub. L. 102-2, §1(c)(1), in introductory provisions, struck out “outside the United States” before “as a result of injury” and substituted “the period of continuous qualified hospitalization” for “the period of continuous hospitalization outside the United States”.

Subsec. (a)(2). Pub. L. 102-2, §1(b)(2), struck out “(including interest)” after “refund”.

Subsecs. (b) to (e). Pub. L. 102-2, §1(b)(1), added subsec. (b) and redesignated former subsecs. (b) to (d) as (c) to (e), respectively.

Subsecs. (f), (g). Pub. L. 102-2, §1(a), (c)(2), added subsecs. (f) and (g).

1986—Subsec. (b). Pub. L. 99-514 amended last sentence generally. Prior to amendment, last sentence read as follows: “The preceding sentence shall not cause this section to apply to any spouse for any taxable year beginning—

“(1) after December 31, 1982, in the case of service in the combat zone designated for purposes of the Vietnam conflict, or

“(2) more than 2 years after the date designated under section 112 as the date of termination of combatant activities in that zone, in the case of any combat zone other than that referred to in paragraph (1).”

1983—Subsec. (b)(1). Pub. L. 97-448 substituted “December 31, 1982” for “January 2, 1978”.

1980—Subsec. (d). Pub. L. 96-589 substituted “cases under title 11 of the United States Code and receiverships” for “bankruptcy and receiverships” in par. (1) heading.

1976—Pub. L. 94-455, §1906(a)(51)(A), substituted “by reason of service in combat zone” for “by reason of war” in section catchline.

Subsec. (a). Pub. L. 94-455, §1906(a)(51)(B), (b)(13)(A), substituted “United States” for “States of the Union and the District of Columbia” in two places after “hospitalized outside the” and “hospitalization outside the”, and struck out “or his delegate” after “Secretary”.

Subsec. (b). Pub. L. 94-569 substituted “taxable year beginning” for “taxable year beginning more than 2 years after” in provisions preceding par. (1), substituted “after January 2, 1978” for “the date of the enactment of this subsection” in par. (1), and substituted “more than 2 years after the date designated” for “the date designated” in par. (2).

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

1975—Subsecs. (b) to (d). Pub. L. 93-597 added subsecs. (b) and (c) and redesignated former subsec. (b) as (d).

#### EFFECTIVE DATE OF 2015 AMENDMENT

Pub. L. 114-113, div. Q, title III, §309(b), Dec. 18, 2015, 129 Stat. 3090, provided that: “The amendment made by this section [amending this section] shall apply to taxes assessed before, on, or after the date of the enactment of this Act [Dec. 18, 2015].”

#### EFFECTIVE DATE OF 2005 AMENDMENT

Pub. L. 109-73, title IV, §403(c), Sept. 23, 2005, 119 Stat. 2027, provided that: “The amendment made by subsection (a) [amending this section] shall apply for any period for performing an act which has not expired before August 25, 2005.”

#### EFFECTIVE DATE OF 2003 AMENDMENT

Pub. L. 108-121, title I, §104(c), Nov. 11, 2003, 117 Stat. 1338, provided that: “The amendments made by this section [amending this section] shall apply to any period for performing an act which has not expired before the date of the enactment of this Act [Nov. 11, 2003].”

#### EFFECTIVE DATE OF 2002 AMENDMENT

Amendment by Pub. L. 107-134 applicable to disasters and terroristic or military actions occurring on or after

Sept. 11, 2001, with respect to any action of the Secretary 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 1991 AMENDMENT

Pub. L. 102-2, §1(d), Jan. 30, 1991, 105 Stat. 6, provided that: “The amendments made by this section [amending this section] shall take effect on August 2, 1990.”

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-514 applicable to taxable years beginning after Dec. 31, 1982, see section 1708(b) of Pub. L. 99-514, set out as a note under section 2 of this title.

#### EFFECTIVE DATE OF 1980 AMENDMENT

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.

#### EFFECTIVE DATE OF 1976 AMENDMENT

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

#### EFFECTIVE DATE OF 1975 AMENDMENT

Pub. L. 93-597, §5(b), Jan. 2, 1975, 88 Stat. 1953, provided that: “The amendments made by subsection (a) [amending this section] shall apply to taxable years ending on or after February 28, 1961.”

#### TRANSFER OF FUNCTIONS

Office of Postmaster General of Post Office Department abolished and all functions, powers, and duties of Postmaster General transferred to United States Postal Service by Pub. L. 91-375, §4(a), Aug. 12, 1970, 84 Stat. 773, set out as a note under section 201 of Title 39, Postal Service.

#### EX. ORD. NO. 12750. DESIGNATION OF ARABIAN PENINSULA AREAS, AIRSPACE, AND ADJACENT WATERS AS PERSIAN GULF DESERT SHIELD AREA

Ex. Ord. No. 12750, Feb. 14, 1991, 56 F.R. 6785, provided: By the authority vested in me as President by the Constitution and the laws of the United States of America, including section 7508 of the Internal Revenue Code of 1986 (26 U.S.C. 7508), I hereby designate, for purposes of that section, the following locations, including the air space above such locations, as the Persian Gulf Desert Shield area in which any individual who performed Desert Shield services (including the spouse of such individual) is entitled to the benefits of section 7508 of the Internal Revenue Code of 1986:

—the Persian Gulf

—the Red Sea

—the Gulf of Oman

—that portion of the Arabian Sea that lies north of 10 degrees north latitude and west of 68 degrees east longitude

—the Gulf of Aden

—the total land area of Iraq, Kuwait, Saudi Arabia, Oman, Bahrain, Qatar, and the United Arab Emirates.

GEORGE BUSH.

#### § 7508A. Authority to postpone certain deadlines by reason of Presidentially declared disaster or terroristic or military actions

##### (a) In general

In the case of a taxpayer determined by the Secretary to be affected by a federally declared disaster (as defined by section 165(i)(5)(A)) or a

terroristic or military action (as defined in section 692(c)(2)), the Secretary may specify a period of up to 1 year that may be disregarded in determining, under the internal revenue laws, in respect of any tax liability of such taxpayer—

- (1) whether any of the acts described in paragraph (1) of section 7508(a) were performed within the time prescribed therefor (determined without regard to extension under any other provision of this subtitle for periods after the date (determined by the Secretary) of such disaster or action),
- (2) the amount of any interest, penalty, additional amount, or addition to the tax for periods after such date, and
- (3) the amount of any credit or refund.

**(b) Special rules regarding pensions, etc.**

In the case of a pension or other employee benefit plan, or any sponsor, administrator, participant, beneficiary, or other person with respect to such plan, affected by a disaster or action described in subsection (a), the Secretary may specify a period of up to 1 year which may be disregarded in determining the date by which any action is required or permitted to be completed under this title. No plan shall be treated as failing to be operated in accordance with the terms of the plan solely as the result of disregarding any period by reason of the preceding sentence.

**(c) Special rules for overpayments**

The rules of section 7508(b) shall apply for purposes of this section.

**(d) Mandatory 60-day extension**

**(1) In general**

In the case of any qualified taxpayer, the period—

- (A) beginning on the earliest incident date specified in the declaration to which the disaster area referred to in paragraph (2) relates, and
- (B) ending on the date which is 60 days after the latest incident date so specified,

shall be disregarded in the same manner as a period specified under subsection (a).

**(2) Qualified taxpayer**

For purposes of this subsection, the term “qualified taxpayer” means—

- (A) any individual whose principal residence (for purposes of section 1033(h)(4)) is located in a disaster area,
- (B) any taxpayer if the taxpayer’s principal place of business (other than the business of performing services as an employee) is located in a disaster area,
- (C) any individual who is a relief worker affiliated with a recognized government or philanthropic organization and who is assisting in a disaster area,
- (D) any taxpayer whose records necessary to meet a deadline for an act described in section 7508(a)(1) are maintained in a disaster area,
- (E) any individual visiting a disaster area who was killed or injured as a result of the disaster, and
- (F) solely with respect to a joint return, any spouse of an individual described in any preceding subparagraph of this paragraph.

**(3) Disaster area**

For purposes of this subsection, the term “disaster area” has the meaning given such term under subparagraph (B) of section 165(i)(5) with respect to a Federally declared disaster (as defined in subparagraph (A) of such section).

**(4) Application to rules regarding pensions**

In the case of any person described in subsection (b), a rule similar to the rule of paragraph (1) shall apply for purposes of subsection (b) with respect to—

- (A) making contributions to a qualified retirement plan (within the meaning of section 4974(c)) under section 219(f)(3), 404(a)(6), 404(h)(1)(B), or 404(m)(2),
- (B) making distributions under section 408(d)(4),
- (C) recharacterizing contributions under section 408A(d)(6), and
- (D) making a rollover under section 402(c), 403(a)(4), 403(b)(8), or 408(d)(3).

**(5) Coordination with periods specified by the Secretary**

Any period described in paragraph (1) with respect to any person (including by reason of the application of paragraph (4)) shall be in addition to (or concurrent with, as the case may be) any period specified under subsection (a) or (b) with respect to such person.

(Added Pub. L. 105-34, title IX, §911(a), Aug. 5, 1997, 111 Stat. 877; amended Pub. L. 107-16, title VIII, §802(a), June 7, 2001, 115 Stat. 149; Pub. L. 107-134, title I, §112(a), Jan. 23, 2002, 115 Stat. 2433; Pub. L. 110-343, div. C, title VII, §706(a)(2)(D)(vii), Oct. 3, 2008, 122 Stat. 3922; Pub. L. 115-141, div. U, title IV, §401(b)(10)(B), Mar. 23, 2018, 132 Stat. 1202; Pub. L. 116-94, div. Q, title II, §205(a), Dec. 20, 2019, 133 Stat. 3245.)

AMENDMENTS

2019—Subsec. (d). Pub. L. 116-94 added subsec. (d).

2018—Subsec. (a). Pub. L. 115-141 substituted “section 165(i)(5)(A)” for “section 165(h)(3)(C)(i)” in introductory provisions.

2008—Subsec. (a). Pub. L. 110-343 substituted “federally declared disaster (as defined by section 165(h)(3)(C)(i))” for “Presidentially declared disaster (as defined in section 1033(h)(3))” in introductory provisions.

2002—Pub. L. 107-134 amended section catchline and text generally, substituting present provisions for provisions which had: in subsec. (a), authorized Secretary to postpone certain tax-related deadlines by reason of presidentially declared disaster, and in subsec. (b), provided that subsec. (a) would not apply for the purpose of determining interest on any overpayment or underpayment.

2001—Subsec. (a). Pub. L. 107-16 substituted “120 days” for “90 days” in introductory provisions.

EFFECTIVE DATE OF 2019 AMENDMENT

Pub. L. 116-94, div. Q, title II, §205(b), Dec. 20, 2019, 133 Stat. 3246, provided that: “The amendment made by this section [amending this section] shall apply to federally declared disasters declared after the date of the enactment of this Act [Dec. 20, 2019].”

EFFECTIVE DATE OF 2008 AMENDMENT

Amendment by Pub. L. 110-343 applicable to disasters declared in taxable years beginning after Dec. 31, 2007, see section 706(d)(1) of Pub. L. 110-343, set out as a note under section 56 of this title.

## EFFECTIVE DATE OF 2002 AMENDMENT

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

Pub. L. 107-16, title VIII, §802(b), June 7, 2001, 115 Stat. 149, provided that: “The amendment made by this section [amending this section] shall take effect on the date of enactment of this Act [June 7, 2001].”

## EFFECTIVE DATE

Pub. L. 105-34, title IX, §911(c), Aug. 5, 1997, 111 Stat. 878, provided that: “The amendments made by this section [enacting this section] shall apply with respect to any period for performing an act that has not expired before the date of the enactment of this Act [Aug. 5, 1997].”

## SAVINGS PROVISION

For provisions that nothing in amendment by Pub. L. 115-141 be construed to affect treatment of certain transactions occurring, property acquired, or items of income, loss, deduction, or credit taken into account prior to Mar. 23, 2018, for purposes of determining liability for tax for periods ending after Mar. 23, 2018, see section 401(e) of Pub. L. 115-141, set out as a note under section 23 of this title.

## AUTHORITY TO POSTPONE CERTAIN TAX-RELATED DEADLINES BY REASON OF Y2K FAILURES

Pub. L. 106-170, title V, §522, Dec. 17, 1999, 113 Stat. 1927, provided that:

“(a) IN GENERAL.—In the case of a taxpayer determined by the Secretary of the Treasury (or the Secretary’s delegate) to be affected by a Y2K failure, the Secretary may disregard a period of up to 90 days in determining, under the internal revenue laws, in respect of any tax liability (including any interest, penalty, additional amount, or addition to the tax) of such taxpayer—

“(1) whether any of the acts described in paragraph (1) of section 7508(a) of the Internal Revenue Code of 1986 (without regard to the exceptions in parentheses in subparagraphs (A) and (B)) were performed within the time prescribed therefor; and

“(2) the amount of any credit or refund.

“(b) APPLICABILITY OF CERTAIN RULES.—For purposes of this section, rules similar to the rules of subsections (b) and (e) of section 7508 of the Internal Revenue Code of 1986 shall apply.”

## ABATEMENT OF INTEREST ON UNDERPAYMENTS BY TAXPAYERS IN PRESIDENTIALLY DECLARED DISASTER AREAS

Pub. L. 105-34, title IX, §915, Aug. 5, 1997, 111 Stat. 879, as amended by Pub. L. 105-277, div. J, title IV, §4003(e)(1), Oct. 21, 1998, 112 Stat. 2681-909, provided that:

“(a) IN GENERAL.—If the Secretary of the Treasury extends for any period the time for filing income tax returns under section 6081 of the Internal Revenue Code of 1986 and the time for paying income tax with respect to such returns under section 6161 of such Code (and waives any penalties relating to the failure to so file or so pay) for any individual located in a Presidentially declared disaster area, the Secretary shall, notwithstanding section 7508A(b) of such Code, abate for such period the assessment of any interest prescribed under section 6601 of such Code on such income tax.

“(b) PRESIDENTIALLY DECLARED DISASTER AREA.—For purposes of subsection (a), the term ‘Presidentially declared disaster area’ means, with respect to any individual, any area which the President has determined

during 1997 or 1998 warrants assistance by the Federal Government under the Robert T. Stafford Disaster Relief and Emergency Assistance Act [42 U.S.C. 5121 et seq.].

“(c) INDIVIDUAL.—For purposes of this section, the term ‘individual’ shall not include any estate or trust.

“(d) EFFECTIVE DATE.—This section shall apply to disasters declared after December 31, 1996.”

## § 7509. Expenditures incurred by the United States Postal Service

The Postmaster General or his delegate shall at least once a month transfer to the Treasury of the United States a statement of the additional expenditures in the District of Columbia and elsewhere incurred by the United States Postal Service in performing the duties, if any, imposed upon such Service with respect to chapter 21, relating to the tax under the Federal Insurance Contributions Act, and the Secretary shall be authorized and directed to advance from time to time to the credit of the United States Postal Service, from appropriations made for the collection of the taxes imposed by chapter 21, such sums as may be required for such additional expenditures incurred by the United States Postal Service.

(Aug. 16, 1954, ch. 736, 68A Stat. 899; Pub. L. 94-455, title XIX, §1906(a)(52), (b)(13)(A), Oct. 4, 1976, 90 Stat. 1832, 1834.)

## REFERENCES IN TEXT

The Federal Insurance Contributions Act, referred to in text, is act Aug. 16, 1954, ch. 736, §§3101, 3102, 3111, 3112, 3121 to 3128, 68A Stat. 415, as amended, which is classified generally to chapter 21 (§3101 et seq.) of this title. For complete classification of this Act to the Code, see section 3128 of this title and Tables.

## AMENDMENTS

1976—Pub. L. 94-455 substituted “United States Postal Service” for “Post Office Department” in section catchline and wherever appearing in text, “such Service” for “such Department”, and struck out “, together with the receipts required to be deposited under section 6803(a),” after “Treasury of the United States” and “or his delegate” after “Secretary”.

## EFFECTIVE DATE OF 1976 AMENDMENT

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

## § 7510. Exemption from tax of domestic goods purchased for the United States

The privilege existing by provision of law on December 1, 1873, or thereafter of purchasing supplies of goods imported from foreign countries for the use of the United States, duty free, shall be extended, under such regulations as the Secretary may prescribe, to all articles of domestic production which are subject to tax by the provisions of this title.

(Aug. 16, 1954, ch. 736, 68A Stat. 900; Pub. L. 94-455, title XIX, §1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

## AMENDMENTS

1976—Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.