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Missing Persons Act 50 USCA, App 1013, 7 March 1942, 56 Stat. 146.
Years beginning after 31 Dec 1940, no return of, or payment of any income tax by ——
(c) any individual in military or naval forces on sea duty or outside continental United States at the time such return or payment would otherwise be due, shall become due until earliest of following:
(1) 15th day of third month following month in which he ceases to be member of military or naval forces on sea duty or outside the U.S.;
(2) 15 day of third month following month in which present war is terminated.
3. Executor, etc.

26 USCA 3804
(a) Period of time after 6 Dec 1941 during which individual is continuously outside the Americas (longer than 90 days) and the next 90 days shall be disregarded in determining —
(1) Whether any of following was performed within prescribed time.
(A) Filing of return
(B) Payment of tax

(b) In any case to which subsection (a) does not apply in which it is determined by the Commissioner under regulations prescribed by him that —
(1) By reason of an individual being outside the Americas, or
(2) In area of enemy action
(3) By reason of individual in military or naval forces being outside the U.S. it is impossible or impracticable to perform acts in (a) there shall be disregarded such period after 6 Dec. 41 as may be prescribed.

(c) Period of time disregarded under this section shall not extend beyond 15th day of 3rd month following month in which present war is terminated.

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American citizens abroad - time for filing extended by regulation to 15th day of sixth month, but interest payable 6% from due date
Reg 111, Sec 29.53-3

Statement of status

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