

810-3-42-.03. Deferment of Tax in Hardship Cases under Soldiers' and Sailors' Civil Relief Act.

(1) Public Law No. 861 of the United States, known as the Soldiers' and Sailors' Civil Relief Act, provides that persons in the military service of the United States who can show their inability to pay income tax by reason of such service be granted deferment of income tax, without interest, during the period of military service and for a period extending not more than six months after termination of the military service.

(2) Military personnel claiming the benefit of this relief will be required to file with the Department of Revenue requests for deferment stating their financial condition and affirming that their ability to pay the state income tax has been materially impaired by reason of their military service.

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