	tax of the spouse referred to in subsection $(a)(1)$
2	(C) for any taxable year, or
3	"(B) that the effect on such liability for tax
4	cannot be ascertained and that to deny the election
5	to the citizen of the United States would be inequita-
6	ble and cause undue hardship,
7	such spouse shall not be required to join in such election,
8	and paragraph (2) of this subsection shall not apply
9	with respect to such spouse.
10	"(4) Interest.—To the extent that any overpay-
1.1	ment or deficiency for a taxable year is attributable to
12	an election made under this section, no interest shall be
13	allowed or paid for any period before the day which is 1
14	year after the date of such election.
15.	"(e) Definitions and Special Rules.—For pur-
16	poses of this section—
17	"(1) Deductions.—Deductions shall be treated in
18	a manner consistent with the manner provided by this
19	section for the income to which they relate.
20	"(2) Open years.—A taxable year of a citizen
21	of the United States and his spouse shall be treated as
22	'open' if the period for assessing a deficiency against
23	such citizen for such year has not expired before the
24	date of the election under subsection (a) or (c), as the
25	case may be.