

1 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-
 11 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 ~~“(c) 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