

**§ 557. Settlement of accounts**

(a) The Secretary concerned, or his designee, may settle the account of—

(1) a member of a uniformed service for whose account payments have been made under sections 552, 553, and 555 of this title; and

(2) a survivor of a casualty to a ship, station, or military installation which results in the loss or destruction of disbursing records.

That settlement is conclusive on the accounting officers of the United States in settling the accounts of disbursing officers.

(b) Payment or settlement of an account made pursuant to a report, determination, or finding of death may not be recovered or reopened because of a later report or determination which fixes a date of death. However, an account shall be reopened and settled on the basis of a date of death so fixed which is later than that used as a basis for earlier settlements.

(c) In the settlement of his accounts, a disbursing officer is entitled, if there is no fraud or criminality by him, to credit for an erroneous payment or overpayment he made in carrying out this chapter, except section 558 of this title. Unless there is fraud or criminality by him, recovery may not be made from a civilian officer or employee or a member of a uniformed service who authorizes a payment under this chapter, except section 558 of this title.

(Added Pub. L. 89-554, §5(b), Sept. 6, 1966, 80 Stat. 630; amended Pub. L. 99-145, title XIII, §1303(b)(11), Nov. 8, 1985, 99 Stat. 741.)

## HISTORICAL AND REVISION NOTES

| <i>Revised section</i> | <i>Source (U.S. Code)</i>        | <i>Source (Statutes at Large)</i>                                                                                                                         |
|------------------------|----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 557(a) .....           | 50 App. 1011.                    | Mar. 7, 1942, ch. 166, §11, 56 Stat. 146.                                                                                                                 |
| 557(b) .....           | 50 App. 1009(a) (5th sentence).  | Mar. 7, 1942, ch. 166, §9(a) (5th and last sentences); added July 1, 1944, ch. 371, §5, 58 Stat. 680; Aug. 29, 1957, Pub. L. 85-217, §1(c), 71 Stat. 492. |
| 557(c) .....           | 50 App. 1009(a) (last sentence). |                                                                                                                                                           |

Only that portion of the source law which is applicable to members of the uniformed services and their dependents is codified in this section.

In subsection (a), the words “Secretary concerned, or his designee,” are substituted for “head of the department concerned, or such person as he may designate.”. The words “a member of a uniformed service” are substituted for “persons”. The words “United States” are substituted for “Government”.

In subsection (c), the words “in carrying out this chapter, except section 558” are substituted for “in carrying out the provisions of this Act, except sections 13, 16, 17, and 18”, since sections 16 and 17 are scheduled for repeal (see Table II) and section 18 was previously repealed. The words “under this chapter, except section 558” are substituted for “under such provisions” for the reasons stated in the preceding sentence.

## AMENDMENTS

1985—Subsec. (c). Pub. L. 99-145 inserted “of this title” after “558” in two places.

**§ 558. Income tax deferment**

Notwithstanding any other provision of law, a Federal income tax return of, or the payment of

a Federal income tax by, a member of a uniformed service who, at the time the return or payment would otherwise become due, is in a missing status, does not become due until the earlier of the following dates—

(1) the fifteenth day of the third month in which he ceased (except by reason of death or incompetency) being in a missing status, unless before the end of that fifteenth day he is again in a missing status; or

(2) the fifteenth day of the third month after the month in which an executor, administrator, or conservator of the estate of the taxpayer is appointed.

That due date is prescribed subject to the power of the Secretary of the Treasury or his delegate to extend the time for filing the return or paying the tax, as in other cases, and to assess and collect the tax as provided by sections 6851, 6861, and 6871 of the Internal Revenue Code of 1986 in cases in which the assessment or collection is jeopardized and in cases of bankruptcy or receivership.

(Added Pub. L. 89-554, §5(b), Sept. 6, 1966, 80 Stat. 631; amended Pub. L. 96-513, title V, §516(16), Dec. 12, 1980, 94 Stat. 2939; Pub. L. 100-26, §8(c), Apr. 21, 1987, 101 Stat. 285.)

## HISTORICAL AND REVISION NOTES

| <i>Revised section</i> | <i>Source (U.S. Code)</i> | <i>Source (Statutes at Large)</i>                                                                                                      |
|------------------------|---------------------------|----------------------------------------------------------------------------------------------------------------------------------------|
| 558 .....              | 50 App. 1013.             | Mar. 7, 1942, ch. 166, §13, 56 Stat. 146; Aug. 8, 1947, ch. 515, §6, 61 Stat. 918; Aug. 14, 1964, Pub. L. 88-428, §1(9), 78 Stat. 437. |

Only that portion of the source law which is applicable to members of the uniformed services and their dependents is codified in this section.

The words “in the case of any taxable year beginning after December 31, 1940” are omitted as unnecessary.

The words “as defined in section 101(3) and (23) of title 37, United States Code” are omitted as unnecessary since the revised section is codified in title 37. The words “in a missing status” are substituted for “absent from his duty station under the conditions specified in section 2 of the Act” to conform to the definition in revised section 551(3) of this chapter and in view of the provisions of revised section 552 establishing the entitlement of a member in a missing status to receive pay and allowances or have them credited to his account. Reference to “title 26” is substituted for “Internal Revenue Code of 1954”.

## REFERENCES IN TEXT

Sections 6851, 6861, and 6871 of the Internal Revenue Code of 1986, referred to in text, are classified to sections 6851, 6861, and 6871, respectively, of Title 26, Internal Revenue Code.

## AMENDMENTS

1987—Pub. L. 100-26 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954” in last sentence.

1980—Pub. L. 96-513 substituted “the Internal Revenue Code of 1954” for “title 26”.

## EFFECTIVE DATE OF 1980 AMENDMENT

Amendment by Pub. L. 96-513 effective Dec. 12, 1980, see section 701(b)(3) of Pub. L. 96-513, set out as a note under section 101 of Title 10, Armed Forces.

## SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in section 557 of this title.

**§ 559. Benefits for members held as captives**

(a) In this section:

(1) The term “captive status” means a missing status of a member of the uniformed services which, as determined by the President, arises because of a hostile action and is a result of membership in the uniformed services, but does not include a period of captivity of a member as a prisoner of war if Congress provides to such member, in an Act enacted after August 27, 1986, monetary payment in respect of such period of captivity.

(2) The term “former captive” means a person who, as a member of the uniformed services, was held in a captive status.

(b)(1) The Secretary of the Treasury shall establish a savings fund to which the Secretary concerned may allot all or any portion of the pay and allowances of any member of the uniformed services who is in a captive status to the extent that such pay and allowances are not subject to an allotment under section 553 of this title or any other provision of law.

(2) Amounts so allotted shall bear interest at a rate which, for any calendar quarter, shall be equal to the average rate paid on United States Treasury bills with three-month maturities issued during the preceding calendar quarter. Such interest shall be computed quarterly.

(3) Amounts in the savings fund credited to a member shall be considered as pay and allowances for purposes of section 553(c) of this title and shall otherwise be subject to withdrawal under procedures which the Secretary of the Treasury shall establish.

(4) Any interest accruing under this subsection on—

(A) any amount for which a member is indebted to the United States under section 552(c) of this title shall be deemed to be part of the amount due under such section; and

(B) any amount referred to in section 556(f) of this title shall be deemed to be part of such amount for purposes of such section.

(5) An allotment under this subsection may be made without regard to section 553(c) of this title.

(c)(1) Except as provided in paragraph (3), the President shall make a cash payment to any person who is a former captive. Such payment shall be made before the end of the one-year period beginning on the date on which the captive status of such person terminates.

(2) Except as provided in section 802 of the Victims of Terrorism Compensation Act (5 U.S.C. 5569 note), the amount of such payment shall be determined by the President under the provisions of section 5569(d)(2) of title 5.

(3)(A) The President—

(i) may defer such payment in the case of any former captive who during such one-year period is charged with an offense described in clause (ii), until final disposition of such charge; and

(ii) may deny such payment in the case of any former captive who is convicted of a captivity-related offense—

(I) referred to in subsection (b) or (c) of section 8312 of title 5; or

(II) under chapter 47 of title 10 (the Uniform Code of Military Justice) that is punishable by dishonorable discharge, dismissal, or confinement for one year or more.

(B) For the purposes of subparagraph (A), a captivity-related offense is an offense that is—

(i) committed by a person while the person is in a captive status; and

(ii) related to the captive status of the person.

(4) A payment under this subsection is in addition to any other amount provided by law.

(5) Any amount due a person under this subsection shall, after the death of such person, be deemed to be pay and allowances for the purposes of this chapter.

(6) Any payment made under paragraph (1) that is later denied under paragraph (3)(A)(ii) is a claim of the United States Government for purposes of section 3711 of title 31.

(d) A determination by the President under subsection (a)(1) or (c) is final and is not subject to judicial review.

(Added Pub. L. 99-399, title VIII, §806(a)(1), Aug. 27, 1986, 100 Stat. 884; amended Pub. L. 100-26, §8(e)(11), Apr. 21, 1987, 101 Stat. 287; Pub. L. 101-510, div. A, title XIV, §1484(d)(4), (e)(2), Nov. 5, 1990, 104 Stat. 1717; Pub. L. 102-25, title VII, §702(b)(1)-(4), (c), Apr. 6, 1991, 105 Stat. 117; Pub. L. 102-484, div. A, title X, §1054(a)(6), (c)(2), Oct. 23, 1992, 106 Stat. 2502.)

**REFERENCES IN TEXT**

Section 802 of the Victims of Terrorism Compensation Act, referred to in subsec. (c)(2), is section 802 of Pub. L. 99-399, which is set out as a note under section 5569 of Title 5, Government Organization and Employees.

**AMENDMENTS**

1992—Subsec. (c)(3)(A)(i). Pub. L. 102-484, §1054(c)(2), made technical correction to directory language of Pub. L. 102-25, §702(b)(4). See 1991 Amendment note below.

Pub. L. 102-484, §1054(a)(6), made amendment identical to amendment by Pub. L. 102-25, §702(b)(4). See 1991 Amendment note below.

1991—Subsec. (c)(1). Pub. L. 102-25, §702(b)(2), struck out “of this subsection” after “paragraph (3)”.

Subsec. (c)(3)(A)(i). Pub. L. 102-25, §702(b)(4), as amended by Pub. L. 102-484, §1054(c)(2), struck out “of this subparagraph” after “clause (ii)”.

Subsec. (c)(3)(B). Pub. L. 102-25, §702(b)(3), struck out “of this paragraph” after “subparagraph (A)”.

Subsec. (c)(6). Pub. L. 102-25, §702(b)(2), struck out “of this subsection” after “paragraph (1)” and after “paragraph (3)(A)(ii)”.

Subsec. (d). Pub. L. 102-25, §702(b)(1), struck out “of this section” after “(c)”.

1990—Subsec. (a)(1). Pub. L. 101-510, §1484(d)(4), substituted “August 27, 1986” for “the date of the enactment of the Victims of Terrorism Compensation Act”.

Subsec. (c)(2). Pub. L. 101-510, §1484(e)(2), inserted “(5 U.S.C. 5569 note)” after “Terrorism Compensation Act”.

1987—Subsec. (a). Pub. L. 100-26 substituted “In this section:” for “In this section—”, inserted “The term” at beginning of pars. (1) and (2), and substituted period for “; and” at end of par. (1).

**EFFECTIVE DATE; PAYMENTS; INTEREST**

Section 806(a)(3) of Pub. L. 99-399 provided that: