

(1) if the member can reasonably be presumed to be living, direct a continuance of his missing status; or

(2) make a finding of death.

(b) When a finding of death is made under subsection (a), it shall include the date death is presumed to have occurred for the purpose of—

(1) ending the crediting of pay and allowances;

(2) settlement of accounts; and

(3) payment of death gratuities.

That date is—

(A) the day after the day on which the 12-month period in a missing status ends; or

(B) if the missing status has been continued under subsection (a), the day determined by the Secretary concerned, or his designee.

(c) For the sole purpose of determining status under this section, a dependent of a member on active duty is treated as if he were a member. Any determination made by the Secretary concerned, or his designee, under this section is conclusive on all other departments and agencies of the United States. This subsection does not entitle a dependent to pay, allowances, or other compensation to which he is not otherwise entitled.

(d) This section does not apply in a case to which section 1502 of title 10 applies.

(Added Pub. L. 89-554, §5(b), Sept. 6, 1966, 80 Stat. 628; amended Pub. L. 102-25, title VII, §702(b)(1), (c), Apr. 6, 1991, 105 Stat. 117; Pub. L. 104-106, div. A, title V, §569(c)(1), Feb. 10, 1996, 110 Stat. 351.)

HISTORICAL AND REVISION NOTES

Revised section	Source (U.S. Code)	Source (Statutes at Large)
555(a)	50 App. 1005 (1st and 2d sentences).	Mar. 7, 1942, ch. 166, §5, 56 Stat. 145; Dec. 24, 1942, ch. 828, §1 (3d par.), 56 Stat. 1093; Aug. 14, 1964, Pub. L. 88-428, §1(4), 78 Stat. 437.
	50 App. 1014 (as applicable to §1005 (1st sentence)).	Mar. 7, 1942, ch. 166, §14 (as applicable to §5 (1st sentence)), 56 Stat. 147; Apr. 4, 1953, ch. 17, §1(e), 67 Stat. 21.
555(b)	50 App. 1005 (less 1st and 2d sentences).	
555(c)	50 App. 1009(b) (as applicable to §1005).	Mar. 7, 1942, ch. 166, §9(b) (as applicable to §5); added Aug. 29, 1957, Pub. L. 85-217, §1(c), 71 Stat. 492.

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 "member of a uniformed service" are substituted for "person". The words "in a missing status" and "in that status" are substituted for "absence" in three places. The words "Secretary concerned" are substituted for "head of the department concerned" in two places. In the second sentence, the words "or his designee" are supplied on authority of 50 App. U.S.C. 1009 which is codified in part in revised section 556(a) of this chapter. In clause (1), the words "member" and "his" are substituted for "person's" and "person", respectively.

In subsection (b), the words "under subsection (a) of this section" are inserted for clarity. In clause (A), the words "day on which the 12-month period in a missing status ends" are substituted for "day of expiration of an absence of twelve months". In clause (B), the words

"under subsection (a) of this section" are substituted for "as hereinbefore authorized". The words "Secretary concerned" are substituted for "head of the department concerned." The words "or his designee" are supplied on authority of 50 App. U.S.C. 1009(a) which is codified in part in revised section 556(a) of this chapter.

In subsection (c), the first sentence is substituted for 50 App. U.S.C. 1009(b) (1st 31 words, as applicable to §1005). The words "Secretary concerned" are substituted for "head of the department concerned". The words "or his designee" are supplied on authority of 50 App. U.S.C. 1009(a) which is codified in part in revised section 556(a) of this chapter. The words "departments and agencies of the United States" are substituted for "departments of the Government" in view of the definition of "department" in 50 App. U.S.C. 1001(d). The words "This subsection does not entitle" are substituted for "Provided, That nothing in this section shall be construed as conferring . . . any right".

AMENDMENTS

1996—Subsec. (a). Pub. L. 104-106, §569(c)(1)(A), substituted "Except as provided in subsection (d), when" for "When".

Subsec. (d). Pub. L. 104-106, §569(c)(1)(B), added subsec. (d).

1991—Subsec. (b). Pub. L. 102-25 struck out "of this section" after "subsection (a)" in two places.

§ 556. Secretarial determinations

(a) The Secretary concerned, or his designee, may make any determination necessary to administer this chapter and, when so made, it is conclusive as to—

(1) death or finding of death;

(2) the fact of dependency under this chapter;

(3) the fact of dependency for the purpose of paying six months' death gratuities authorized by law;

(4) the fact of dependency under any other law authorizing the payment of pay, allowances, or other emoluments to enlisted members of the armed forces, when the payments are contingent on dependency;

(5) any other status covered by this chapter;

(6) an essential date, including one on which evidence or information is received by the Secretary concerned; and

(7) whether information received concerning a member of a uniformed service is to be construed and acted on as an official report of death.

Paragraphs (1), (5), (6), and (7) only apply with respect to a case to which section 555 of this title applies.

(b) When the Secretary concerned, in a case to which section 555 of this title applies, receives information that he considers establishes conclusively the death of a member of a uniformed service, he shall, notwithstanding any earlier action relating to death or other status of the member, act on it as an official report of death. After the end of the 12-month period in a missing status prescribed by section 555 of this title, the Secretary concerned, or his designee, shall, when he considers that the information received, or a lapse of time without information, establishes a reasonable presumption that a member in a missing status is dead, make a finding of death.

(c) The Secretary concerned, or his designee, may determine the entitlement of a member to

pay and allowances under this chapter, including credits and charges in his account, and that determination is conclusive. An account may not be charged or debited with an amount that a member captured, beleaguered, or besieged by a hostile force may receive or be entitled to receive from, or have placed to his credit by, the hostile force as pay, allowances, or other compensation.

(d) The Secretary concerned, or his designee, may, when warranted by the circumstances, reconsider a determination made under this chapter, and change or modify it.

(e) When the account of a member has been charged or debited with an allotment paid under this chapter, the amount so charged or debited shall be credited to the account of the member if the Secretary concerned, or his designee, determines that the payment was induced by fraud or misrepresentation to which the member was not a party.

(f) Except an allotment for an unearned insurance premium, an allotment paid from pay and allowances of a member for the period he is entitled to pay and allowances under section 552 of this title may not be collected from the allottee as an overpayment when it was caused by delay in receiving evidence of death. An allotment payment for a period after the end of entitlement to pay and allowances under this chapter, or otherwise, which was caused by delay in receiving evidence of death, may not be collected from the allottee or charged against the pay of the deceased member.

(g) The Secretary concerned, or his designee, may waive the recovery of an erroneous payment or overpayment of an allotment to a dependent if he considers recovery is against equity and good conscience.

(h) For the sole purpose of determining pay under this section, a dependent of a member of a uniformed service on active duty is treated as if he were a member. Any determination made by the Secretary concerned, or his designee, under this section in a case to which section 555 of this title applies is conclusive on all other departments and agencies of the United States. This subsection does not entitle a dependent to pay, allowances, or other compensation to which he is not otherwise entitled.

(Added Pub. L. 89-554, §5(b), Sept. 6, 1966, 80 Stat. 629; amended Pub. L. 104-106, div. A, title V, §569(c)(4), Feb. 10, 1996, 110 Stat. 351.)

HISTORICAL AND REVISION NOTES—Continued

<i>Revised section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
556(c)	50 App. 1009(a) (6th sentence, less last proviso). 50 App. 1014 (as applicable to §1009(a) (1st proviso of 6th sentence)).	Mar. 7, 1942, ch. 166, §14 (as applicable to §9(a) (1st proviso of 6th sentence)), 56 Stat. 147; Apr. 4, 1953, ch. 17, §1(e), 67 Stat. 21.
556(d)	50 App. 1009(a) (7th sentence).	
556(e)	50 App. 1009(a) (last proviso of 6th sentence).	
556(f)	50 App. 1009(a) (8th sentence).	
556(g)	50 App. 1009(a) (9th sentence).	
556(h)	50 App. 1009(b) (as applicable to §1009).	Mar. 7, 1942, ch. 166, §9(b) (as applicable to §9); added Aug. 29, 1957, Pub. L. 85-217, §1(c), 71 Stat. 492.

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 subordinate as he may designate.". The words "for the purposes of this Act" are omitted as unnecessary. The words "final and" in 50 App. U.S.C. 1010 are omitted as unnecessary and for consistency with 50 App. U.S.C. 1009(a) (1st sentence). In clause (2), the words "under this chapter" are substituted for "under the provisions of this Act". In clause (4), the words "enlisted members of the armed forces" are substituted for "enlisted personnel in the Army, Navy, Air Force, Marine Corps, and Coast Guard of the United States" to conform to the definition in 37 U.S.C. 101(4). In clause (5), the words "covered by this chapter" are substituted for "dealt with by this Act". In clause (6), the words "by the Secretary concerned" are substituted for "in such department or by the head thereof". In clause (7), the word "member" is substituted for "person".

In subsection (b), the words "Secretary concerned . . . a member of a uniformed service, he shall . . . the member, act on it" are substituted for "any person . . . department concerned, action shall be taken thereon . . . such person". In the second sentence, the words "After the end of the 12-month period in a missing status" are substituted for "If the twelve months' absence . . . has expired". The words "the Secretary concerned, or his designee" are inserted for clarity. The words "a member" are substituted for "any person". The words "missing status" are substituted for "missing or other status" in view of the definition in revised section 551(2) of this chapter. The words "is dead" are substituted for "is no longer alive" for consistency with references in this section to "death".

In subsection (c), the words "Secretary concerned, or his designee . . . may . . . a member . . . under this chapter" are substituted for "head of the department concerned, or by such subordinate as he may designate . . . are authorized to . . . any person . . . under provisions of this Act". The words "a member" are substituted for "any person". The words "captured, beleaguered, or besieged by a hostile force" are substituted for "in the hands of a hostile force" on authority of 50 App. U.S.C. 1014.

In subsection (d), the words "Secretary concerned, or his designee" are substituted for "head of the department concerned, or such subordinate as he may designate". The words "under this chapter" are substituted for "authorized to be made by this Act".

In subsection (e), the words "a member . . . allotment paid under this chapter" are substituted for "any person . . . allotments paid pursuant to this Act". The words "the member if the Secretary concerned, or his designee . . . the payment . . . the member" are sub-

HISTORICAL AND REVISION NOTES

<i>Revised section</i>	<i>Source (U.S. Code)</i>	<i>Source (Statutes at Large)</i>
556(a)	50 App. 1009(a) (1st and 2d sentences). 50 App. 1010.	Mar. 7, 1942, ch. 166, §9(a) (less 5th and last sentences); added July 1, 1944, ch. 371, §5, 58 Stat. 680; Apr. 4, 1953, ch. 17, §1(c), 67 Stat. 21; Aug. 29, 1957, Pub. L. 85-217, §1(c), 71 Stat. 492. Mar. 7, 1942, ch. 166, §10, 56 Stat. 145; July 1, 1944, ch. 371, §6, 58 Stat. 681; Aug. 14, 1964, Pub. L. 88-428, §1(7), 78 Stat. 437.
556(b)	50 App. 1009(a) (3d and 4th sentences).	

stituted for “such person’s . . . in any case in which . . . the head of the department concerned, or such subordinate as he may designate . . . such person”.

In subsection (f), the words “may not be collected” are substituted for “shall not be subject to collection” in two places. The word “member” is substituted for “person”.

In subsection (g), the words “Secretary concerned, or his designee,” are substituted for “head of the department concerned, or such subordinate as he may designate,”.

In subsection (h), the first sentence is substituted for 50 App. U.S.C. 1009(b) (1st 33 words, as applicable to §1009). The words “Secretary concerned” are substituted for “head of the department concerned.” The words “or his designee” are supplied on authority of 50 App. U.S.C. 1009(a) which is codified in part in revised section 556(a) of this chapter. The words “departments and agencies of the United States” are substituted for “departments of the Government” in view of the definition of “department” in 50 App. U.S.C. 1001(b). The words “This subsection does not entitle” are substituted for “*Provided*, That nothing in this section shall be construed as conferring . . . any right”.

AMENDMENTS

1996—Subsec. (a). Pub. L. 104-106, §569(c)(4)(A), inserted concluding provisions.

Subsec. (b). Pub. L. 104-106, §569(c)(4)(B), inserted “, in a case to which section 555 of this title applies,” after “When the Secretary concerned”.

Subsec. (h). Pub. L. 104-106, §569(c)(4)(C), substituted “determining pay” for “determining status” and inserted “in a case to which section 555 of this title applies” after “designee, under this section”.

§ 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

Revised section	Source (U.S. Code)	Source (Statutes at Large)
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 deferral

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

Revised section	Source (U.S. Code)	Source (Statutes at Large)
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.