

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13, 16, 17, and 18", since sections 16 and 17 are scheduled for repeal (see Table II) and section 18 was previously repealed.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 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

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.

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.

§ 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