

“any person . . . allotments paid pursuant to this Act”. The words “the employee if the head of the agency concerned or his designee” are substituted for “such person’s . . . in any case in which . . . the head of the department concerned, or such subordinate as he may designate.”

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

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

In subsection (h), the word “sole” is omitted as surplusage and in view of the provisions of section 5565(c). The word “deemed” is supplied to evidence the legal fiction provided by the words “is a ‘person’ under this Act” in 50A U.S.C. 1009(a). The words “or his designee” are supplied on authority of 50A U.S.C. 1009(a) which is codified in part in subsection (a) of this section. The words “agencies of the United States” are substituted for “departments of the Government”. The words “This section does not entitle” are substituted for “*Provided*, That nothing in this section shall be construed as conferring . . . any right”.

Standard changes are made to conform with the definitions applicable and the style of this title as outlined in the preface to the report.

§ 5567. Settlement of accounts

(a) The head of the agency concerned or his designee may settle the accounts of—

- (1) an employee for whose account payment has been made under sections 5562, 5563, and 5565 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 officials of the United States in settling the accounts of disbursing officials.

(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 settlement.

(c) In settling the accounts of a disbursing official, he is entitled to credit for an erroneous payment or overpayment made by him in carrying out this subchapter, except section 5568, if there is no fraud or criminality by him. Recovery may not be made from an individual who authorizes a payment under this subchapter, except section 5568, if there is no fraud or criminality by him.

(Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 494.)

HISTORICAL AND REVISION NOTES

<i>Derivation</i>	<i>U.S. Code</i>	<i>Revised Statutes and Statutes at Large</i>
(a)	50A U.S.C. 1011.	Mar. 7, 1942, ch. 166, §11, 56 Stat. 146.
(b)	50A U.S.C. 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.
(c)	50A U.S.C. 1009(a) (last sentence).	

Only that portion of the source law which is applicable to civilian officers and employees and their dependents is codified in this section.

In subsection (a), the words “or his designee” are substituted for “or such person as he may designate”. The word “employee” is substituted for “persons”. The words “United States” are substituted for “Government” to conform to the style of this title.

In subsection (c), the words “in carrying out this subchapter, except section 5568” 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 subchapter, except section 5568” are substituted for “under such provisions” for the reasons stated in the preceding sentence.

Standard changes are made to conform with the definitions applicable and the style of this title as outlined in the preface to the report.

§ 5568. Income tax deferment

Notwithstanding other statutes, any Federal income tax return of, or the payment of any Federal income tax by, an employee 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 because 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 title 26 in cases in which the assessment or collection is jeopardized and in cases of bankruptcy or receivership.

(Pub. L. 89-554, Sept. 6, 1966, 80 Stat. 494.)

HISTORICAL AND REVISION NOTES

<i>Derivation</i>	<i>U.S. Code</i>	<i>Revised Statutes and Statutes at Large</i>
.....	50A U.S.C. 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 civilian officers and employees 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 “an employee” are substituted for “any civilian officer or employee of any department” to conform to the definition in section 5561(2). The words “in a missing status” are substituted for “absent from his duty station under the conditions specified in section 2 of this Act” to conform to the definition in section 5561(5) and in view of the provisions of section 5562 establishing the entitlement of an employee in a missing status to receive pay and allowances or to have them credited to his account. Reference to “title 26” is substituted for “Internal Revenue Code of 1954”.

Standard changes are made to conform with the definitions applicable and the style of this title as outlined in the preface to the report.

§ 5569. Benefits for captives

- (a) For the purpose of this section—