

Chapter 2A of the Internal Revenue Code of 1939, referred to in subsec. (b), was comprised of sections 500 to 511 of former Title 26, Internal Revenue Code. Sections 500 to 511 were repealed by section 7851(a)(1)(A) of Title 26, Internal Revenue Code.

Chapter 2B of the Internal Revenue Code of 1939, referred to in subsec. (b), was comprised of sections 600 to 605 of former Title 26, Internal Revenue Code. Sections 600 to 605 were repealed by act Nov. 8, 1945, ch. 453, title II, §202, 59 Stat. 574, eff. with respect to taxable years ending June 30, 1946.

Chapter 2D of the Internal Revenue Code of 1939, referred to in subsec. (b), was comprised of sections 700 to 706 of former Title 26, Internal Revenue Code. Sections 700 to 716 were repealed by section 7851(a)(1)(A) of Title 26, Internal Revenue Code.

Chapter 2E of the Internal Revenue Code of 1939, referred to in subsec. (b), was comprised of sections 710 to 784 of former Title 26, Internal Revenue Code. Sections 710 to 736, 740, 742 to 744, 750, 751, 760, 761 and 780 to 784 were repealed by act Nov. 8, 1945, ch. 453, title I, §122(a), 59 Stat. 568. Section 741 was repealed by act Oct. 21, 1942, ch. 619, title II, §§224(b), 228(b), 56 Stat. 920, 925. Section 752 was repealed by act Oct. 21, 1942, ch. 619, title II, §229(a)(1), 56 Stat. 931, eff. as of Oct. 8, 1940.

Subtitle A of the Internal Revenue Code of 1986, referred to in subsec. (b), is subtitle A of act Aug. 16, 1954, ch. 736, 68A Stat. 4, which comprises subtitle A (§1 et seq.) of Title 26, Internal Revenue Code.

#### CODIFICATION

Section was formerly classified to section 2017e of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

#### AMENDMENTS

1986—Subsec. (b). Pub. L. 99-514 substituted “Internal Revenue Code of 1986” for “Internal Revenue Code of 1954”.

### § 4137. Consolidated awards

With respect to any claim which, at the time of the award, is vested in persons other than the person by whom the loss was sustained, the Commission may issue a consolidated award in favor of all claimants then entitled thereto, which award shall indicate the respective interests of such claimant therein; and all such claimants shall participate, in proportion to their indicated interests, in the payments authorized by this subchapter in all respects as if the award had been in favor of a single person.

(July 3, 1948, ch. 826, title II, §207, as added Pub. L. 87-846, title I, §103, Oct. 22, 1962, 76 Stat. 1110.)

#### CODIFICATION

Section was formerly classified to section 2017f of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

### § 4138. Certain awards prohibited

No award shall be made under this subchapter to or for the benefit of (1) any person who has been convicted of a violation of any provision of chapter 115, title 18, or of any other crime involving disloyalty to the United States, or (2) any claimant whose claim under this subchapter is within the scope of title III of the International Claims Settlement Act of 1949, as amended (69 Stat. 570) [22 U.S.C. 1641 et seq.], except any claimant whose award under section 303(1) of title III of the International Claims Settlement Act of 1949, as amended [22 U.S.C. 1641b(1)], is recertified pursuant to subsection (b) of section 4139 of this title.

(July 3, 1948, ch. 826, title II, §208, as added Pub. L. 87-846, title I, §103, Oct. 22, 1962, 76 Stat. 1110.)

#### REFERENCES IN TEXT

The International Claims Settlement Act of 1949, referred to in text, is act Mar. 10, 1950, ch. 54, 64 Stat. 12. Title III of the Act is classified generally to subchapter III (§1641 et seq.) of chapter 21 of Title 22, Foreign Relations and Intercourse. For complete classification of this Act to the Code, see Short Title note set out under section 1621 of Title 22 and Tables.

#### CODIFICATION

Section was formerly classified to section 2017g of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

### § 4139. Certification of awards

(a) The Commission shall certify to the Secretary of the Treasury, in terms of United States currency, for payment out of the War Claims Fund each award made pursuant to section 4132 of this title.

(b) The Commission shall recertify to the Secretary of the Treasury, in terms of United States currency, for payment out of the War Claims Fund, awards heretofore made with respect to claims against the Government of Hungary under section 1641b(1) of title 22. Nothing contained in this subsection shall be construed as authorizing the filing of new claims against Hungary.

(July 3, 1948, ch. 826, title II, §209, as added Pub. L. 87-846, title I, §103, Oct. 22, 1962, 76 Stat. 1111.)

#### CODIFICATION

Section was formerly classified to section 2017h of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

### § 4140. Claim filing period

Within sixty days after the enactment of this subchapter or of legislation making appropriations to the Commission for payment of administrative expenses incurred in carrying out its functions under this subchapter, whichever date is later, the Commission shall give public notice by publication in the Federal Register of the time when, and the limit of time within which claims may be filed, which limit shall not be more than eighteen months after such publication.

(July 3, 1948, ch. 826, title II, §210, as added Pub. L. 87-846, title I, §103, Oct. 22, 1962, 76 Stat. 1111.)

#### REFERENCES IN TEXT

The enactment of this subchapter, referred to in text, probably means the date of enactment of Pub. L. 87-846, which was approved Oct. 22, 1962.

#### CODIFICATION

Section was formerly classified to section 2017i of the former Appendix to this title prior to editorial reclassification and renumbering as this section.

#### PROTESTS RELATING TO AWARDS BY COMMISSION; NOTICE BY PUBLICATION IN FEDERAL REGISTER

Notwithstanding the provisions of this section and section 4141 of this title, receipt and consideration of filed and published protests relating to awards made by the Foreign Claims Settlement Commission which result in modification of such awards shall be certified