

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 Sections 500 to 511 were repealed by section 7851(a)(1)(A) of Title 26, Internal Revenue Code.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 Sections 600 to 605 were repealed by act Nov. 8, 1945, ch. 453, title II, §202, 59 Stat. 574, eff.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 Sections 700 to 716 were repealed by section 7851(a)(1)(A) of Title 26, Internal Revenue Code.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 Sections 710 to 736, 740, 742 to 744, 750, 751, 760, 761 and 780 to 784 were repealed by act Nov. 8, 1945, ch. 453, title I, §122(a), 59 Stat. 568. Section 741 was repealed by act Oct. 21, 1942, ch. 619, title II, §§224(b), 228(b), 56 Stat. 920, 925. Section 752 was repealed by act Oct. 21, 1942, ch. 619, title II, §229(a)(1), 56 Stat. 931, eff.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

and paid by the Secretary of the Treasury out of the War Claims Fund in accordance with section 4143 of this title. See section 615 of act Mar. 10, 1950, ch. 54, as added by Pub. L. 94-542, Oct. 18, 1976, 90 Stat. 2512, set out as a note under section 1623 of Title 22, Foreign Relations and Intercourse.

#### § 4141. Claims settlement period

The Commission shall complete its affairs in connection with the settlement of claims pursuant to this subchapter not later than four years following the enactment of legislation making appropriations to the Commission for payment of administrative expenses incurred in carrying out its functions under this subchapter.

(July 3, 1948, ch. 826, title II, §211, as added Pub. L. 87-846, title I, §103, Oct. 22, 1962, 76 Stat. 1111.)

##### CODIFICATION

Section was formerly classified to section 2017j 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 4140 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 and paid by the Secretary of the Treasury out of the War Claims Fund in accordance with section 4143 of this title. See section 615 of act Mar. 10, 1950, ch. 54, as added by Pub. L. 94-542, Oct. 18, 1976; 90 Stat. 2512, set out as a note under section 1623 of Title 22, Foreign Relations and Intercourse.

#### § 4142. Notification to claimants

Each award or denial of a claim by the Commission, whether rendered before or after a hearing, shall include a specific statement of the facts and of the reasoning of the Commission in support of its conclusion.

(July 3, 1948, ch. 826, title II, §212, as added Pub. L. 87-846, title I, §103, Oct. 22, 1962, 76 Stat. 1111.)

##### CODIFICATION

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

#### § 4143. Payment of awards; priorities; limitations

##### (a) Order of priority of payments

The Secretary of the Treasury shall pay out of the War Claims Fund on account of awards certified by the Commission pursuant to this subchapter as follows and in the following order of priority:

(1) Payment in full of awards made pursuant to section 4132(d)(1) and (2) of this title, and thereafter of any award made pursuant to section 4132(a) of this title to any claimant (A) certified to the Commission by the Small Business Administration as having been, on the date of loss, damage, or destruction, a small business concern within the meaning now set forth in the Small Business Act, as amended [15 U.S.C. 631 et seq.], or (B) determined by the Commission to have been, on the date of loss, damage, or destruction, a nonprofit organization operated exclusively for the promotion of social welfare, religious, charitable, or educational purposes.

(2) Thereafter, payments from time to time on account of the other awards made pursuant to section 4132 of this title in an amount which shall be the same for each award or in the amount of the award, whichever is less. The total payment made pursuant to this paragraph on account of any award shall not exceed \$10,000.

(3) Thereafter, payments from time to time on account of the other awards made to individuals and corporations pursuant to section 4132 of this title and not compensated in full under paragraph (1) or (2) of this subsection in an amount which shall be the same for each award or in the amount of the award, whichever is less. The total payment pursuant to this paragraph on account of any award shall not exceed \$35,000.

(4) Thereafter, payments from time to time on account of the unpaid balance of each remaining award made pursuant to section 4132 of this title or recertified pursuant to subsection (b) of section 4139 of this title which shall bear to such unpaid balance the same proportion as the total amount in the War Claims Fund and available for distribution at the time such payments are made bears to the aggregate unpaid balances of all such awards. No payment made pursuant to this paragraph on account of any award shall exceed the unpaid balance of such award. Payments heretofore made under section 1641i of title 22, on awards made against the Government of Hungary under section 1641b(1) of title 22, and recertified under subsection (b) of section 4139 of this title, shall be considered as payments under this paragraph and no payment shall be made on any recertified award until the percentage of distribution on awards made under section 4132 of this title exceeds the corresponding percentage of distribution on such recertified award: *Provided*, That no payment made on awards recertified under subsection (b) of section 4139 of this title shall exceed 40 per centum of the amount of the award recertified.

##### (b) Regulations

Such payments, and applications for such payments, shall be made in accordance with such regulations as the Secretary of the Treasury shall prescribe.

##### (c) Aggregation of awards

For the purpose of making any such payments, other than under subsection (a)(1), an "award" shall be deemed to mean the aggregate of all awards certified for payment in favor of the same claimant.

##### (d) Death or disability of claimant

If any person to whom any payment is to be made pursuant to this subchapter is deceased or is under a legal disability, payment shall be made to his legal representative, except that if any payment to be made is not over \$1,000 and there is no qualified executor or administrator, payment may be made to the person or persons found by the Secretary of the Treasury to be entitled thereto, without the necessity of compliance with the requirements of law with respect to the administration of estates.

##### (e) Partial payment; extinguishment of rights

Payment on account of any award pursuant to this subchapter shall not, unless such payment