

SUBCHAPTER VIII—SPECIAL BENEFITS FOR CERTAIN WORLD WAR II VETERANS

Editorial Notes

PRIOR PROVISIONS

A prior subchapter VIII, relating to taxes with respect to employment and consisting of sections 1001 to 1011 of this title, was omitted. See Prior Provisions note set out under section 1001 of this title.

§ 1001. Basic entitlement to benefits

Every individual who is a qualified individual under section 1002 of this title shall, in accordance with and subject to the provisions of this subchapter, be entitled to a monthly benefit paid by the Commissioner of Social Security for each month after September 2000 (or such earlier month, if the Commissioner determines is administratively feasible) the individual resides outside the United States.

(Aug. 14, 1935, ch. 531, title VIII, §801, as added Pub. L. 106-169, title II, §251(a), Dec. 14, 1999, 113 Stat. 1844.)

Editorial Notes

PRIOR PROVISIONS

Prior sections 1001 to 1011, act Aug. 14, 1935, ch. 531, title VIII, §§801-811, 49 Stat. 636-639, related to taxes with respect to employment. Section 4 of act Feb. 10, 1939, ch. 2, 53 Stat. 1, which act enacted Title 26, Internal Revenue Code of 1939, provided that all laws and parts of laws codified into the I.R.C. 1939, to the extent that they related exclusively to internal revenue laws, were repealed. Provisions of I.R.C. 1939 were generally repealed by section 7851 of Title 26, Internal Revenue Code of 1954 (act Aug. 16, 1954, ch. 736, 68A Stat. 3). See, also, section 7807 of said Title 26, I.R.C. 1954, respecting rules in effect upon enactment of I.R.C. 1954. The I.R.C. 1954 was redesignated I.R.C. 1986 by Pub. L. 99-514, §2, Oct. 22, 1986, 100 Stat. 2095. The omitted sections were formerly and are now covered by certain sections in Title 26, I.R.C. 1939 and I.R.C. 1986, respectively, as follows:

Omitted sections	I.R.C. 1939	I.R.C. 1986
1001 .....	1400 .....	3101.
1002 .....	1402 .....	3102.
1003 .....	1401 .....	3502.
1004 .....	1410 .....	3111.
1005 .....	1411 .....	6205(a), 6413(a).
1006 .....	1421 .....	6205(b), 6413(b).
1007 .....	1420, 1430 .....	3501.
1008 .....	1429 .....	7805(a), (c).
1009 .....	1423, 1424 .....	6801 et seq.
1010 .....	1425 .....	7208(1), 7209.
1011 (as amended Aug. 10, 1939, ch. 666, title IX, §905(a), 53 Stat. 1400).	1426 .....	3121, 7701(a)(1).

- Section 1001 related to income tax on employees.
- Section 1002 related to deduction of tax from wages.
- Section 1003 related to deductibility from income taxes.
- Section 1004 related to excise tax on employers.
- Section 1005 related to adjustment of employers' tax.
- Section 1006 related to refunds and deficiencies.
- Section 1007 related to collection and payment of taxes.
- Section 1008 related to rules and regulations.
- Section 1009 related to sale by postmasters of stamps or other devices for collection or payment of tax.
- Section 1010 related to penalties.
- Section 1011 related to definitions.

§ 1002. Qualified individuals

Except as otherwise provided in this subchapter, an individual—

- (1) who has attained the age of 65 on or before December 14, 1999;
- (2) who is a World War II veteran;
- (3) who is eligible for a supplemental security income benefit under subchapter XVI for—
  - (A) the month in which this subchapter is enacted; and
  - (B) the month in which the individual files an application for benefits under this subchapter;
- (4) whose total benefit income is less than 75 percent of the Federal benefit rate under subchapter XVI;
- (5) who has filed an application for benefits under this subchapter; and
- (6) who is in compliance with all requirements imposed by the Commissioner of Social Security under this subchapter,

shall be a qualified individual for purposes of this subchapter.

(Aug. 14, 1935, ch. 531, title VIII, §802, as added Pub. L. 106-169, title II, §251(a), Dec. 14, 1999, 113 Stat. 1844.)

Editorial Notes

PRIOR PROVISIONS

For prior provisions, see note set out under section 1001 of this title.

§ 1003. Residence outside the United States

For purposes of section 1001 of this title, with respect to any month, an individual shall be regarded as residing outside the United States if, on the first day of the month, the individual so resides outside the United States.

(Aug. 14, 1935, ch. 531, title VIII, §803, as added Pub. L. 106-169, title II, §251(a), Dec. 14, 1999, 113 Stat. 1845.)

Editorial Notes

PRIOR PROVISIONS

For prior provisions, see note set out under section 1001 of this title.

§ 1004. Disqualifications

(a) In general

Notwithstanding section 1002 of this title, an individual may not be a qualified individual for any month—

- (1) that begins after the month in which the Commissioner of Social Security is notified by the Attorney General that the individual has been removed from the United States pursuant to section 1227(a) or 1182(a)(6)(A) of title 8 and before the month in which the individual is lawfully admitted to the United States for permanent residence;
- (2) during any part of which the individual is fleeing to avoid prosecution, or custody or confinement after conviction, under the laws of the United States or the jurisdiction within the United States from which the person has