

because that individual was innocent of that covered offense, or

(B)(i) for whom the judgment of conviction for that covered offense was reversed or vacated, and

(ii) for whom the indictment, information, or other accusatory instrument for that covered offense was dismissed or who was found not guilty at a new trial after the judgment of conviction for that covered offense was reversed or vacated.

**(c) Covered offense**

For purposes of this section, the term “covered offense” means any criminal offense under Federal or State law, and includes any criminal offense arising from the same course of conduct as that criminal offense.

(Added Pub. L. 114–113, div. Q, title III, §304(a), Dec. 18, 2015, 129 Stat. 3087.)

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE

Pub. L. 114–113, div. Q, title III, §304(c), Dec. 18, 2015, 129 Stat. 3088, provided that: “The amendments made by this section [enacting this section] shall apply to taxable years beginning before, on, or after the date of the enactment of this Act [Dec. 18, 2015].”

WAIVER OF LIMITATIONS

Pub. L. 114–113, div. Q, title III, §304(d), Dec. 18, 2015, 129 Stat. 3088, as amended by Pub. L. 115–123, div. D, title II, §41103(a), Feb. 9, 2018, 132 Stat. 155, provided that: “If the credit or refund of any overpayment of tax resulting from the application of this Act [probably means this section, enacting this section and provisions set out as a note above] to a period before the date of enactment of this Act [Dec. 18, 2015] is prevented as of such date by the operation of any law or rule of law (including res judicata), such credit or refund may nevertheless be allowed or made if the claim therefor is filed before the close of the 3-year period beginning on the date of the enactment of this Act.”

[Pub. L. 115–123, div. D, title II, §41103(b), Feb. 9, 2018, 132 Stat. 155, provided that: “The amendment made by this section [amending section 304(d) of Pub. L. 114–113, set out above] shall take effect on the date of the enactment of this Act [Feb. 9, 2018].”]

**§ 139G. Assignments to Alaska Native Settlement Trusts**

**(a) In general**

In the case of a Native Corporation, gross income shall not include the value of any payments that would otherwise be made, or treated as being made, to such Native Corporation pursuant to, or as required by, any provision of the Alaska Native Claims Settlement Act (43 U.S.C. 1601 et seq.), including any payment that would otherwise be made to a Village Corporation pursuant to section 7(j) of the Alaska Native Claims Settlement Act (43 U.S.C. 1606(j)), provided that any such payments—

(1) are assigned in writing to a Settlement Trust, and

(2) were not received by such Native Corporation prior to the assignment described in paragraph (1).

**(b) Inclusion in gross income**

In the case of a Settlement Trust which has been assigned payments described in subsection

(a), gross income shall include such payments when received by such Settlement Trust pursuant to the assignment and shall have the same character as if such payments were received by the Native Corporation.

**(c) Amount and scope of assignment**

The amount and scope of any assignment under subsection (a) shall be described with reasonable particularity and may either be in a percentage of one or more such payments or in a fixed dollar amount.

**(d) Duration of assignment; revocability**

Any assignment under subsection (a) shall specify—

(1) a duration either in perpetuity or for a period of time, and

(2) whether such assignment is revocable.

**(e) Prohibition on deduction**

Notwithstanding section 247, no deduction shall be allowed to a Native Corporation for purposes of any amounts described in subsection (a).

**(f) Definitions**

For purposes of this section, the terms “Native Corporation” and “Settlement Trust” have the same meaning given such terms under section 646(h).

(Added Pub. L. 115–97, title I, §13821(a)(1), Dec. 22, 2017, 131 Stat. 2178.)

**Editorial Notes**

REFERENCES IN TEXT

The Alaska Native Claims Settlement Act, referred to in subsec. (a), is Pub. L. 92–203, Dec. 18, 1971, 85 Stat. 688, which is classified generally to chapter 33 (§1601 et seq.) of Title 43, Public Lands. For complete classification of this Act to the Code, see Short Title note set out under section 1601 of Title 43 and Tables.

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE

Pub. L. 115–97, title I, §13821(a)(3), Dec. 22, 2017, 131 Stat. 2178, provided that: “The amendments made by this subsection [enacting this section] shall apply to taxable years beginning after December 31, 2016.”

**§ 139H. Interest received in action to recover property seized by the Internal Revenue Service based on structuring transaction**

Gross income shall not include any interest received from the Federal Government in connection with an action to recover property seized by the Internal Revenue Service pursuant to section 5317(c)(2) of title 31, United States Code, by reason of a claimed violation of section 5324 of such title.

(Added Pub. L. 116–25, title I, §1202(a), July 1, 2019, 133 Stat. 987.)

**Statutory Notes and Related Subsidiaries**

EFFECTIVE DATE

Pub. L. 116–25, title I, §1202(c), July 1, 2019, 133 Stat. 988, provided that: “The amendments made by this section [enacting this section] shall apply to interest received on or after the date of the enactment of this Act [July 1, 2019].”

### § 139I. Continuation coverage premium assistance

In the case of an assistance eligible individual (as defined in subsection (a)(3) of section 9501 of the American Rescue Plan Act of 2021), gross income does not include any premium assistance provided under subsection (a)(1) of such section. (Added Pub. L. 117-2, title IX, § 9501(b)(4)(A), Mar. 11, 2021, 135 Stat. 137.)

#### Editorial Notes

##### REFERENCES IN TEXT

Section 9501 of the American Rescue Plan Act of 2021, referred to in text, is section 9501 of Pub. L. 117-2, which is set out as a note under section 4980B of this title.

#### Statutory Notes and Related Subsidiaries

##### EFFECTIVE DATE

Pub. L. 117-2, title IX, § 9501(b)(4)(C), Mar. 11, 2021, 135 Stat. 138, provided that: “The amendments made by this paragraph [enacting this section] shall apply to taxable years ending after the date of the enactment of this Act [Mar. 11, 2021].”

### § 140. Cross references to other Acts

#### (a) For exemption of—

(1) Allowances and expenditures to meet losses sustained by persons serving the United States abroad, due to appreciation of foreign currencies, see section 5943 of title 5, United States Code.

(2) Benefits under laws administered by the Department of Veterans Affairs, see section 5301 of title 38, United States Code.

(3) Earnings of ship contractors deposited in special reserve funds, see section 53507 of title 46, United States Code.

(4) Income derived from Federal Reserve banks, including capital stock and surplus, see section 7 of the Federal Reserve Act (12 U.S.C. 531).

(5) Special pensions of persons on Army and Navy medal of honor roll, see 38 U.S.C. 1562(a)–(c).

(b) For extension of military income tax-exemption benefits to commissioned officers of Public Health Service in certain circumstances, see section 212 of the Public Health Service Act (42 U.S.C. 213).

(Aug. 16, 1954, ch. 736, 68A Stat. 39, § 121; Aug. 1, 1956, ch. 837, title V, § 501(t), 70 Stat. 885; Pub. L. 85-56, title XXII, § 2201(25), June 17, 1957, 71 Stat. 160; Pub. L. 85-857, § 13(t), Sept. 2, 1958, 72 Stat. 1266; renumbered § 122, Pub. L. 88-272, title II, § 206(a), Feb. 26, 1964, 78 Stat. 38; renumbered § 123, Pub. L. 89-365, § 1(a)(1), Mar. 8, 1966, 80 Stat. 32; renumbered § 124, Pub. L. 91-172, title IX, § 901(a), Dec. 30, 1969, 83 Stat. 709; amended Pub. L. 94-455, title XIX, § 1901(a)(21), Oct. 4, 1976, 90 Stat. 1766; renumbered § 125, Pub. L. 95-618, title II, § 242(a), Nov. 9, 1978, 92 Stat. 3193; renumbered § 126, renumbered § 127, renumbered § 128, Pub. L. 95-600, title I, §§ 134(a), 164(a), title V, 543(a), Nov. 6, 1978, 92 Stat. 2783, 2811, 2888; amended Pub. L. 96-222, title I, § 101(a)(3), Apr. 1, 1980, 94 Stat. 195; Pub. L. 96-589, § 6(i)(1), Dec. 24, 1980, 94 Stat. 3410; renumbered § 129, renumbered § 130, Pub. L. 97-34, title I, § 124(e)(1), title III, § 301(a), Aug. 13, 1981, 95 Stat. 198, 267; renumbered § 131, renumbered § 132, Pub. L. 97-473, title I, §§ 101(b)(1), 102(a), Jan. 14, 1983, 96 Stat. 2605, 2606; renumbered § 133, renumbered § 134 and amended Pub. L. 98-369, div. A, title V, §§ 531(a)(1), 543(a), div. B, title VI,

§ 2661(o)(2), July 18, 1984, 98 Stat. 877, 891, 1159; renumbered § 135, Pub. L. 99-514, title XI, § 1168(a), Oct. 22, 1986, 100 Stat. 2512; renumbered § 136, Pub. L. 100-647, title VI, § 6009(a), Nov. 10, 1988, 102 Stat. 3688; Pub. L. 102-40, title IV, § 402(d)(2), May 7, 1991, 105 Stat. 239; Pub. L. 102-83, § 5(c)(2), Aug. 6, 1991, 105 Stat. 406; renumbered § 137, Pub. L. 102-486, title XIX, § 1912(a), Oct. 24, 1992, 106 Stat. 3014; renumbered § 138, Pub. L. 104-188, title I, § 1807(b), Aug. 20, 1996, 110 Stat. 1901; renumbered § 139, Pub. L. 105-33, title IV, § 4006(a), Aug. 5, 1997, 111 Stat. 331; renumbered § 140, Pub. L. 107-134, title I, § 111(a), Jan. 23, 2002, 115 Stat. 2432; Pub. L. 109-304, § 17(e)(2), Oct. 6, 2006, 120 Stat. 1708; Pub. L. 115-141, div. U, title IV, § 401(a)(2)(A), (b)(11), Mar. 23, 2018, 132 Stat. 1184, 1202.)

#### Editorial Notes

##### AMENDMENTS

2018—Subsec. (a)(2). Pub. L. 115-141, § 401(b)(11), redesignated par. (3) as (2) and struck out former par. (2) which read as follows: “Amounts credited to the Maritime Administration under section 9(b)(6) of the Merchant Ship Sales Act of 1946, see section 9(c)(1) of that Act (50 U.S.C. App. 1742).”

Subsec. (a)(3). Pub. L. 115-141, § 401(b)(11), redesignated par. (4) as (3). Former par. (3) redesignated (2).

Pub. L. 115-141, § 401(a)(2)(A), substituted “Department of Veterans Affairs” for “Veterans’ Administration”.

Subsec. (a)(4) to (6). Pub. L. 115-141, § 401(b)(11), redesignated pars. (4) to (6) as (3) to (5), respectively.

2006—Subsec. (a)(4). Pub. L. 109-304 substituted “section 53507 of title 46, United States Code” for “section 607(d) of the Merchant Marine Act, 1936 (46 U.S.C. 1177)”.

2002—Pub. L. 107-134 renumbered section 139 of this title as this section.

1997—Pub. L. 105-33 renumbered section 138 of this title as this section.

1996—Pub. L. 104-188 renumbered section 137 of this title as this section.

1992—Pub. L. 102-486 renumbered section 136 of this title as this section.

1991—Subsec. (a)(3). Pub. L. 102-40 substituted “5301” for “3101”.

Subsec. (a)(6). Pub. L. 102-83 substituted “1562(a)–(c)” for “562(a)–(c)”.

1988—Pub. L. 100-647 renumbered section 135 of this title as this section.

1986—Pub. L. 99-514 renumbered section 134 of this title as this section.

1984—Pub. L. 98-369, §§ 531(a)(1), 543(a), successively renumbered sections 132 and 133 of this title as this section.

Subsec. (a)(6) to (8). Pub. L. 98-369, § 2661(o)(2), struck out par. (6) relating to railroad retirement annuities and pensions, struck out par. (7) relating to railroad unemployment benefits, and redesignated par. (8) as (6).

1983—Pub. L. 97-473 successively renumbered sections 130 and 131 of this title as this section.

1981—Pub. L. 97-34 successively renumbered sections 128 and 129 of this title as this section.

1980—Subsec. (a). Pub. L. 96-589 redesignated pars. (2) to (9) as (1) to (8), respectively. Former par. (1), relating to section 1079 of title 11 for adjustments of indebtedness under wage earners’ plans, was struck out.

Subsec. (a)(8). Pub. L. 96-222 substituted “benefits which are not includible in gross income under section 85,” for “benefits, see”.

1978—Pub. L. 95-600 successively renumbered sections 125, 126, and 127 of this title as this section.

Pub. L. 95-618 renumbered section 124 of this title as this section.

1976—Subsec. (a). Pub. L. 94-455, § 1901(a)(21), struck out pars. (4), (5), (6), (9), (10), (11), (12), (13), and (17) re-