

USVSST & THE VCF

The 9/11 *Family Handbook*

How the two funds pay, how they affect each other, and how the taxes generally work. Every figure traced to the law or the Fund document it came from.

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SIRMIUM CAPITAL

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EDITION

The 9/11 Family Handbook

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The USVSST Fund and the September 11th Victim Compensation Fund, in plain English

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About this edition

If your family holds a judgment against Iran, you are dealing with two federal programs at once, and almost nothing about them is intuitive. They rest on different laws, pay on different terms, and are taxed differently. They affect each other in one direction but not the other. This handbook explains how each one works, using the Funds' own documents and the statutes behind them.

It states the rules as they stood on September 30, 2026. On that date the U.S. Victims of State Sponsored Terrorism Fund had announced a seventh round of payments but had not published how much it will pay. That figure is not in this book, because nobody outside the Fund knows it yet. When the Fund posts it, we plan to explain it in plain English in the 9/11 Family Update.

Our family receives these payments too, so I read every notice the Fund puts out.

Every regulated figure in this book is checked, before the file can be produced at all, against a registry that names each figure's source: mostly the statutes, the Funds' own published rules and answers, the Special Master's announcements, and IRS and New York State tax publications. The appendix names the source behind each figure and the date it was last read.

What this book is not

It is not legal or tax advice, and it cannot tell you what your family will receive. Payments from the USVSST Fund depend on your judgment, your family group, what you have received from other sources, and how much money the Fund has in a given year. Only the Fund can tell you your payment.

Where this book gives a tax rule, it gives the general rule. How it applies to a specific payment is a question for your own tax professional. Where it touches your eligibility or your judgment, the question belongs with your attorney.

It makes no predictions. It does not estimate a future round, a percentage, or a date the Fund has not announced. When a figure is the Fund's own estimate, the book says so.

Important disclosures

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How to read this book

Figures in the text carry a small tag, like USVSST-PAY-01. Each one points to an entry in the appendix that names the statute section or the Fund document it was read from, and the date it was last checked.

At the end of each chapter there is a code you can scan to sign up for the 9/11 Family Update.

Two funds, not one

Most confusion about 9/11 compensation starts with treating the two federal funds as one program. They are not. This chapter separates them, then covers who qualifies for the USVSST Fund and the deadlines that matter.

The Victim Compensation Fund

The September 11th Victim Compensation Fund, the VCF, compensates people harmed by the attacks directly. It rests on the Air Transportation Safety and System Stabilization Act. VCF-TAX-02

A VCF award is built from three parts. Economic loss covers lost earnings and benefits, replacement services, and out-of-pocket costs, subject to caps. Non-economic loss covers pain and suffering, using set amounts by condition. Then collateral offsets are subtracted: compensation received because of the injury or death, such as life insurance, pensions, disability payments, workers' compensation, and USVSST payments. VCF-COMPONENTS-01 How that adds up for a specific claim is a question for your VCF attorney. Chapter three comes back to that last item, because it is where the two funds meet.

The VCF works alongside a second program with a similar name, the World Trade Center Health Program. The Health Program provides monitoring and treatment, and it certifies whether a condition is 9/11-related. The VCF pays compensation. You can register with the VCF without certification. To be compensated, a condition has to be

certified by the Health Program or, in limited cases, verified through the VCF's own private-physician process. VCF-WTCHP-01

The deadline to file a VCF claim is October 1, 2090. Registration is a separate deadline that depends on your circumstances. In general it is two years from when you knew, or reasonably should have known, both that the victim suffered a physical harm from the attacks or the debris removal and that you could file with the VCF. You do not need to be sick or certified to register, and registering does not commit you to filing. VCF-DEADLINE-01 Which date applies to your family is a question for your VCF attorney.

The USVSST Fund

The U.S. Victims of State Sponsored Terrorism Fund pays out on court judgments against countries the United States designates as state sponsors of terrorism. For 9/11 families, those are judgments against Iran. VCF-TAX-02 It is a real federal fund, held in the U.S. Treasury and run by a Special Master at the Department of Justice. By design it pays slowly and only in part: it pays what money is available, spread across everyone eligible, over many years until it closes in 2039. DOCKET-02

That last point shapes everything else in this book. The USVSST Fund does not pay your judgment all at once. It pays toward it each round, from whatever money has come in, until the claim is paid in full or the Fund closes. USVSST-PAY-01

Who qualifies

Eligibility turns on the judgment. You need a final judgment from a U.S. district court that awards you compensatory damages for an act of international terrorism, against a foreign state the court found was not immune. For 9/11 families that means a judgment against Iran or one of its instrumentalities. The personal representative of a person who has died can also qualify. ELIG-01

"Final" means all appeals are finished. A default judgment against a foreign state counts once it has been properly served. Non-U.S. citizens who otherwise qualify may be eligible. ELIG-03

Whether you filed with the VCF makes no difference to USVSST eligibility. An older rule barred VCF recipients; it was removed in 2019. ELIG-02 OFFSET-02

Relatives who are not the victim, spouse, or a dependent, such as a parent who was not a dependent, or a sibling, can qualify if they hold their own judgments. They are grouped separately and face a lower cap, which chapter two explains. When relatives receive different amounts at different times, the reason is usually when each judgment was entered and which group each person is in. ELIG-04

Deadlines

The USVSST Fund has two kinds of deadline, and they work differently. APPLY-01

The first is the filing deadline: generally 90 days after you obtain the final judgment. If you miss it, the Special Master can extend it for good cause.

The second is a cut-off for each round. To be considered for a particular round, the application has to be in by that round's date, and that date is not extended for good cause. The cut-off for the seventh round was June 1, 2026, and it has passed. USVSST-ROUND-01

Filing is free. APPLY-01 One application covers every round, so you do not file again for later rounds. You do have to keep your information current, including any new money you receive from other sources.

APPLY-02

A caution

The Fund communicates through claimants, their attorneys, and its own official channels. Be careful with anyone outside those channels

who asks for a fee to "release" your money, or who pressures you to sell your judgment. Take it to your own attorney first. DOCKET-02



When the numbers change. Tap or scan for the 9/11 Family Update: a short note in plain English when the Fund posts something new, such as the seventh-round figures. It is free, and one click takes you off it.

How a USVSST payment is calculated

A USVSST payment is not a fixed amount. Each round, the Fund takes the money it has, splits it in half, and pays each claim a percentage of its capped judgment, with one percentage for 9/11-related claims and another for all others. [USVSST-PAY-01](#) [USVSST-PAY-02](#) This chapter walks through how that works, using the Fund's own published method.

The five steps

The Fund calculates each payment in five steps. [USVSST-PAY-01](#)

1. Start with the compensatory damages in your judgment.
2. Apply the individual cap. Any judgment above \$20 million is treated as \$20 million.
3. Apply the family cap.
4. Multiply by that round's payment percentage.
5. Subtract compensation you have already received from sources other than the Fund.

Only amounts still owed are included. A claim that has been paid in full receives nothing further. [USVSST-PAY-01](#)

The caps

There are two layers. The individual cap treats any judgment above \$20 million as \$20 million. The family cap then limits a whole family group. A group made up of the victim, the spouse, and dependents is capped at \$35 million together. A group of other family members, such as parents who were not dependents, or siblings, is capped at \$20 million. The individual cap is applied first, then the family cap, and the capped total is shared in proportion to each person's award.

USVSST-CAP-01

The 50/50 split

Since the third round, the law has required the Fund to divide the money available in half: 50 percent for 9/11-related claimants and 50 percent for everyone else, meaning victims of other state-sponsored attacks. Each group is then paid a percentage within its own half.

USVSST-PAY-02

The split is statutory; the Fund applies it as written. Whether Congress should change it is a separate question. ^{USVSST-PAY-02} Its effect depends on how many people are in each half. As of July 17, 2026, the Fund counted 13,037 eligible 9/11-related claimants and 9,750 others, 22,782 in all. ^{USVSST-PAY-04} Because the 9/11 group is larger and receives the same half, each 9/11 claim gets a smaller share of every dollar. The Fund notes that its counts can change as claims are updated. ^{USVSST-PAY-04}

What the last round looked like

The sixth round was authorized in December 2025 and paid from January 2026. It distributed \$2.825 billion, \$1,412,500,000 to each half. The 9/11-related payment percentage was 1.64 percent; for the other group it was 5.24 percent. ^{USVSST-PAY-03} Those percentages belong to that round only. The Fund says there is no way to predict

what share of eligible claims will be paid by the time it closes, and this book does not try. USVSST-PAY-03

The seventh round

On July 17, 2026, the Special Master announced that she will authorize seventh-round payments for all eligible claims by January 1, 2027. The Fund expects at least \$275 million to be available, and it said it would post the final amount after its fiscal year ended on September 30, 2026. As of October 5, 2026, the final amount had not been posted. USVSST-ROUND-01

Three things are worth holding onto. "Announced" is not "paid": payments are authorized by January 1 and then issued. The \$275 million is the Fund's own minimum estimate, not the final figure. And no per-claimant amount can be worked out from it, because the percentage has not been set. USVSST-ROUND-01

For scale, the Fund reported a remaining balance of \$299,256,818 as of June 30, 2026, after setting aside money for running the Fund through 2039, for conditional claims, and for other held amounts. USVSST-BALANCE-01 The sixth round distributed \$2.825 billion. USVSST-PAY-03 Both figures are the Fund's own. The pool depends on the money the Fund collects, and that money comes in unevenly; chapter four explains where it comes from. USVSST-ROUND-01

Money from other sources: the 30% rule

The fifth step subtracts compensation from sources other than the Fund. The Fund also applies a rule often called the 30% rule, and it is not a cap. OFFSET-01

If you have received, or are entitled to, 30 percent or more of the compensatory damages owed on your claim from another source, the Fund pays you nothing further until every other eligible claimant has reached 30 percent from the Fund. If you have received some other money but less than 30 percent, your payment is calculated on the

difference. The purpose is to bring everyone toward the same level.

OFFSET-01

A VCF award is not one of those other sources, and it is not counted in the 30% test. Life insurance is not counted as an offset either, though it has to be reported. [OFFSET-02](#) [OFFSET-03](#) Chapter three covers why.

Your judgment survives the payment

Taking a Fund payment does not wipe out your judgment. You keep your rights to any amount still unpaid, including interest and punitive damages. The United States steps into your place only for the exact amount it paid you. [ELIG-05](#) That matters if anyone offers to buy your judgment, which chapter four covers.

Before the money is sent

Before each distribution the Fund checks every claimant against the Treasury Offset Program. If you owe a delinquent federal debt, your payment goes to Treasury instead, and Treasury does not tell the Fund what the debt is. This is a debt-collection rule, not a tax and not the 30% rule. [OFFSET-04](#)

Catch-up payments

Separately from the rounds, Congress directed one-time catch-up payments to certain 9/11 claimants who had been underpaid in the early rounds. Claimants did not apply for them; the Government Accountability Office worked out who qualified and how much.

USVSST-CATCHUP-01

In 2021 GAO estimated these payments at about \$2.7 billion for 5,364 9/11 victims, spouses, and dependents. In 2023 the Fund allocated about \$2.65 billion. [USVSST-CATCHUP-02](#) The Fund notified eligible claimants in April 2023 and issued more than 90 percent of

the payments within a month. ^{USVSST-CATCHUP-01} No law provides a second catch-up. Claimants who missed the early rounds are carried into future rounds without reapplying. ^{USVSST-CATCHUP-01}

What lawyers can charge

The law caps attorney fees. For a 9/11-related claim, no attorney may charge or collect more than 15 percent of any award payment made after November 21, 2019. For other claims the cap is 25 percent. The cap overrides any fee agreement and applies to every payment.

^{USVSST-FEE-01} Charging more is a federal crime, punishable by a fine, up to a year in prison, or both. ^{USVSST-FEE-02} The Special Master does not set or decide individual fees; if you have a question about yours, raise it with your attorney first. ^{USVSST-FEE-01}

The totals

The Fund reports paying almost \$7 billion to eligible claimants over six rounds, and more than \$10 billion paid or allocated. It closes on January 2, 2039. ^{USVSST-PAY-05}



When the numbers change. Tap or scan for the 9/11 Family Update: a short note in plain English when the Fund posts something new, such as the seventh-round figures. It is free, and one click takes you off it.

How the funds affect each other, and the taxes

The two funds treat each other differently, and they are taxed differently. Both facts surprise people, and both are easy to get backwards.

One direction only

A VCF award does not reduce a USVSST payment. It is not subtracted, and it is not counted in the USVSST 30% test. An older rule barred USVSST payments to VCF recipients; Congress removed it in 2019. You still have to report a VCF award on your USVSST application, but the Fund does not treat it as an offset. OFFSET-02

A USVSST payment can reduce a VCF award, but only when both are for the same victim. The VCF is required by law to subtract compensation from other sources related to the attacks. It subtracts a USVSST payment made on account of the same person whose VCF claim it is deciding. If the USVSST payment is for someone else, for example a USVSST claim for a spouse's or parent's death while your VCF claim is for your own illness, the VCF does not subtract it. OFFSET-05

Timing matters too. When the VCF decides a claim, it subtracts USVSST money already paid or already approved for that victim. It does not go back and cut an award it has already paid, unless the claim is later amended or appealed. Either way, tell the VCF about

any USVSST payment that arrives after your VCF decision; it has a form for that, the Collateral Offset Update Form. ^{OFFSET-05}

Both statements are true at the same time. They are not the same rule run in reverse, and a summary that says the two funds "offset each other" is wrong in one direction. ^{OFFSET-02} ^{OFFSET-05} Life insurance shows the same pattern: the USVSST Fund does not count it as an offset, while the VCF subtracts life insurance and pensions from an award. ^{OFFSET-03} Two different laws, two different answers.

If you are working through a VCF claim and a USVSST payment at the same time, how the offset applies to your award is a question for your VCF attorney or accountant. ^{OFFSET-05}

Taxes on a VCF award

A VCF award is excluded from federal income. ^{VCF-TAX-01} New York follows the federal rule, so it is excluded from New York income as well, including for nonresidents computing New York tax. ^{NY-VCF-01} Those are statements about income tax only. They say nothing about estate tax, and nothing about any other payment. ^{VCF-TAX-01} How they apply to your family's award is a question for your tax professional.

Taxes on a USVSST payment

There is no blanket rule that a USVSST payment is tax-free. How it is taxed depends on what each part of it compensates. ^{USVSST-TAX-01}

The tax law excludes damages received on account of physical injury or physical sickness, other than punitive damages. Punitive damages and interest are generally taxable. How the rest is treated depends on what each part of the award was for, and any investment earnings after you receive the money are taxable. ^{USVSST-TAX-02} Whether the exclusion reaches each part of a USVSST payment, including a family member's own claim for their loss, is not settled by any rule the Fund publishes. It is a question for your tax professional. ^{USVSST-TAX-01} The

Fund pays against compensatory damages, which by law exclude interest and punitive damages. USVSST-TAX-03

The Fund does not issue a Form 1099, and it takes no position on taxes; it refers every tax question to a tax professional. Not receiving a 1099 is the Fund's practice. It is not evidence that the payment is untaxed. USVSST-TAX-01 The character of each dollar is a question for your own tax professional. USVSST-TAX-02

Tax relief for families of people who died

Federal. Federal income tax is forgiven for people who died as a result of the attacks, for 2000 through the year of death, with a \$10,000 minimum benefit. Separately, federal relief excludes employer death benefits, qualified disaster relief payments, and, for people who were injured, disability payments for injuries from the attacks. FED-FORGIVE-01 The IRS guidance behind this dates from 2014, so confirm it with your tax professional.

New York. New York forgives state, New York City, and Yonkers income tax, and the MCTMT, for people who died as a result of the attacks, for 2000 through the year of death. That includes people who died later from injuries or illness connected to the attack or the rescue and recovery work. NY-FORGIVE-01 New York's relief has no minimum benefit, unlike the federal relief. It is claimed on Form IT-59, and the Tax Department does the calculation. NY-FORGIVE-02

Two cautions. A refund of forgiven tax is limited by the ordinary refund deadlines, so for older years the window may already have closed; check the dates with a tax professional. NY-FORGIVE-03 And not everything is forgiven: payments that replace lost wages or business income, and certain retirement-plan and survivor payments, remain taxable in New York to the extent they are taxed federally. NY-FORGIVE-04

Estates. The estate of a person who died as a result of the attacks is exempt from New York estate tax. A New York estate tax return may

still be required. NY-ESTATE-01 Federal estate tax is a separate question that neither Fund addresses, so for a large combined award it belongs with an accountant and an estate attorney. ESTATE-02

Survivors of public safety officers killed in the line of duty have further New York exclusions, including certain federal death benefits and survivor annuities. NY-PSO-01

Public benefits

A large payment can affect means-tested benefits.

SSI. For Supplemental Security Income, an award is generally counted as income in the month you receive it, and any amount you still hold becomes a countable resource from the first of the next month. BENEFIT-OFFSET-01 The resource limit is \$2,000 for an individual and \$3,000 for a couple, so a retained lump sum can suspend SSI until it is spent down or placed in a qualifying trust. BENEFIT-OFFSET-02 Social Security's exclusion for crime-victim funds covers funds set up by a state, not the VCF or the USVSST Fund. BENEFIT-OFFSET-03

SSDI and Medicare are not based on your assets, so a lump sum does not by itself put them at risk the way it can SSI. Medicaid generally follows SSI rules but varies by state, and New York makes its own determinations. BENEFIT-OFFSET-05

For anyone receiving SSI or Medicaid, the timing of a large payment is worth raising with a benefits professional or the agency before it arrives. BENEFIT-OFFSET-01



When the numbers change. Tap or scan for the 9/11 Family Update: a short note in plain English when the Fund posts something new, such as the seventh-round figures. It is free, and one click takes you off it.

Where the money comes from, and the decisions

The size of each USVSST round depends on money the Fund collects, so it helps to know where that money comes from. This chapter explains the sources, the separate lawsuits families hear about, and the few decisions that are yours to make.

Where the Fund's money comes from

Apart from a few one-time appropriations from Congress, the Fund has one continuing source: money the government collects when it enforces sanctions. That means fines, penalties, and forfeitures in cases that break U.S. sanctions laws and are tied to a state sponsor of terrorism. In criminal cases all of the qualifying money goes to the Fund; in civil cases, 75 percent since November 21, 2019. Only the part tied to a state sponsor counts. The Fund is not a party to those cases, and the Justice Department decides whether a case qualifies only after it ends and the money is collected. FUNDING-01

Over the Fund's life, roughly \$6.7 billion has come from appropriations and roughly \$3.6 billion from qualifying cases.

USVSST-PAY-05

This is why round sizes swing. Along with any money Congress appropriates, a large collection in one year makes a large round and a thin year makes a small one. USVSST-ROUND-01 It is also why no headline about seized assets tells you what the Fund will receive. Whether a particular seizure reaches the Fund is decided case by case, after the

money is collected. The Fund's own list of qualifying cases already includes Iran-linked and cryptocurrency-linked deposits. FUNDING-02

The lawsuits you hear about

Against Saudi Arabia. The 9/11 families' case against Saudi Arabia is a separate lawsuit, not a USVSST claim. It rests on a 2016 law, the Justice Against Sponsors of Terrorism Act, which lets families sue a foreign country over its alleged wrongful role in an act of terrorism on U.S. soil. JASTA-01 Saudi Arabia has never been designated a state sponsor of terrorism, and the USVSST Fund pays only on judgments against state sponsors. So any money recovered from Saudi Arabia would not come through the Fund. SAUDI-01 SST-01

Iran's designation. Iran remains a designated state sponsor of terrorism. As of September 2026 the list has three countries: Cuba, North Korea, and Iran. Syria's designation was rescinded effective August 24, 2026. SST-01

Seized cryptocurrency. Groups of 9/11 families holding judgments against Iran are in court over cryptocurrency the government has blocked as purportedly owned by Iran's central bank. Ownership has not been decided. In July 2026 a federal magistrate judge granted some families an order that must come before collecting against a foreign state's property. The order is not itself permission to collect. It expressly leaves for later "asset ownership, agency or instrumentality status, TRIA's requirements, or priority to the assets." In plain terms: who owns the assets, whether the owner legally counts as part of Iran, whether the conditions of the law that lets terrorism victims collect from blocked assets are met, and who is paid first. Other terrorism victims also claim the same assets. DOCKET-03 In a separate case, one group of families has asked a court to order the government to hand over seized bitcoin toward their judgments. That is a request, not a ruling. DOCKET-04 As of late September 2026, none of these questions had been decided, and this book does not predict how they will come out.

In Congress. Two bills would add money to the Fund. H.R. 1530 would direct more forfeited money into the Fund, including sums from a major sanctions case and part of the unspent balance of the Justice Department's forfeiture fund. ^{BILL-01} H.R. 9795 would have the Treasury lend the Fund \$3 billion in each of fiscal years 2027, 2028, and 2029, to be paid out in the annual distributions, and repaid after the Fund closes from future sanctions collections rather than from claimants. ^{LEG-HR9795} Both are bills sitting in the House Judiciary Committee with no hearing or vote. Neither is law. ^{BILL-01} ^{LEG-HR9795}

Decision: an offer to buy your judgment

Families are sometimes offered a lump sum now in exchange for their judgment or their future payments. Before weighing one, it helps to know what you would be selling. A Fund payment does not extinguish your judgment: you keep your rights to everything still unpaid, including interest and punitive damages, which the Fund does not pay. ^{ELIG-05} ^{USVSST-TAX-03} Future rounds are unknown in size.

^{USVSST-PAY-03}

Treat any pressure to decide quickly with caution. ^{DOCKET-02} This is a legal and tax decision, and it belongs with your own attorney and tax professional, not with the buyer's.

Decision: who receives future rounds

When a claimant dies, the claim continues as an estate claim. A personal representative is appointed, and the Fund pays the estate. The money is then distributed under the will, state law, a court order, or an agreement among everyone entitled. The Special Master does not decide who inherits. ^{ESTATE-01} Because the Fund may keep paying until 2039, this is worth settling with an estate attorney. ^{USVSST-PAY-05}

Decision: for responders, the World Trade Center notice

Many 9/11 families include a firefighter, police officer, or other responder who took part in the rescue, recovery, or cleanup. Chapter 296 of the Laws of 2026 moved the deadline to file a World Trade Center Notice of Participation to September 11, 2030. For members of the New York State and Local Retirement System, filing it keeps the right to later claim the World Trade Center presumption for an accidental disability or accidental death benefit, and once it is filed there is no later deadline to apply. ^{NY-WTC-01} The same law moved the FDNY Pension Fund's notice deadline to the same date. ^{FDNY-WTC-04} Police and other New York City systems have their own parallel rules, so confirm with the responder's own pension system.

Questions worth asking in writing

- To the Fund: is all my documentation complete, so that my next payment can be issued?
- To the Fund: what other-source compensation do you have on file for my claim?
- To your attorney: what fee applies to each payment, and is it within the statutory cap?
- To your tax professional: which parts of my USVSST payments are taxable, and do any New York forgiveness or refund windows apply to my family?
- To a benefits professional, if anyone in the family receives SSI or Medicaid: how should a large payment be timed or held?
- To an estate attorney: who is named to receive future rounds if a claimant dies?



When the numbers change. Tap or scan for the 9/11 Family Update: a short note in plain English when the Fund posts something new, such as the seventh-round figures. It is free, and one click takes you off it.

Where every number came from

Each tag in this book points to one entry below. An entry names the statute section, or the fund booklet and its printed page, that the number was read from, and the date it was last checked against that source. Where a source has been revisited and narrowed since, the entry says so.

APPLY-01

Source: USVSST FAQs 1.9 (34 U.S.C. § 20144(c)(3)(B)); FAQs 1.2–1.5.

Last checked: 2026-07-11. Stability: static.

APPLY-02

Source: USVSST FAQs 4.4.

Last checked: 2026-07-11. Stability: static.

BENEFIT-OFFSET-01

Source: Social Security Administration, Program Operations Manual System (POMS) SI 00830.515 "Awards and Settlements," SI 00810.030 and SI 01110.600; Social Security Act § 1612(a)(2)(C); 20 CFR 416.1121(f).

Last checked: 2026-07-11. Stability: static.

BENEFIT-OFFSET-02

Source: Social Security Administration, Program Operations Manual System (POMS) SI 01110.003.

Last checked: 2026-07-11. Stability: static.

BENEFIT-OFFSET-03

Source: POMS SI 00830.660 (income; Social Security Act § 1612(b) (17)) and SI 01130.665 (resources), both "a fund established by a State to aid victims of crime"; no mention of federal funds or September 11 (checked 7/11/2026).

Last checked: 2026-07-11. Stability: static.

BENEFIT-OFFSET-05

Source: Social Security Administration, Program Operations Manual System (POMS) SI 01715.010, "Medicaid and the SSI Program."

Last checked: 2026-07-11. Stability: static.

BILL-01

Source: congress.gov H.R.1530 (119th) latestAction, House Judiciary referral 2025-02-24 (via congress key). ✓ RE-VERIFIED 2026-07-24 via api.congress.gov v3 (bill/119/hr/1530 + /actions, Keychain congress-api-key): exactly 3 actions, all dated 2025-02-24 (Introduced in House + Referred to the House Committee on the Judiciary); latestAction unchanged; updateDate 2026-01-14 is metadata only, NOT a legislative action. STILL STALLED, the live note on blog/usvsst-7th-round-2026.html is accurate.

Last checked: 2026-09-30. Stability: live.

This entry has been revisited 1 time(s) since it was first written; the text in this book reflects the current reading.

DOCKET-02

Source: 34 U.S.C. § 20144(e)(1) & (b)(1)(A); USVSST FAQs 4.1 / 4.13.

Last checked: 2026-07-11. Stability: static.

DOCKET-03

Source: In re Terrorist Attacks on September 11, 2001, No. 03-md-01570 (S.D.N.Y.), Opinion and Order, ECF 12174 (July 9, 2026), and ECF 11973 (Apr. 14, 2026).

Last checked: 2026-07-16. Stability: live.

DOCKET-04

Source: Havlish v. United States, No. 1:26-cv-03555 (E.D.N.Y.), Complaint, ECF 1, and docket entries of July 9, 2026.

Last checked: 2026-07-20. Stability: live.

ELIG-01

Source: USVSST FAQs 2.1, 2.11; 34 U.S.C. § 20144(j)(8); usvsst.com About page.

Last checked: 2026-07-11. Stability: static.

ELIG-02

Source: USVSST FAQs 2.1 note ("Their eligibility does not depend on whether they did or did not file claims with the... VCF") & 4.6.

Last checked: 2026-07-11. Stability: static.

ELIG-03

Source: USVSST FAQs 2.2, 2.3, 2.6 (34 U.S.C. § 20144(j)(8)).

Last checked: 2026-07-11. Stability: static.

ELIG-04

Source: USVSST FAQs 4.2; Round 6 Payment Calc § II.

Last checked: 2026-07-11. Stability: static.

ELIG-05

Source: 34 U.S.C. § 20144(d)(5)(B) & (d)(5)(A).

Last checked: 2026-07-11. Stability: static.

ESTATE-01

Source: USVSST FAQs 3.9 & 6.3.

Last checked: 2026-07-11. Stability: static.

ESTATE-02

Source: No published USVSST Fund or VCF source addresses federal estate tax; both address income treatment and offsets only. Federal estate tax is governed by 26 U.S.C. §§ 2001 and 2031 et seq.

Last checked: 2026-07-11. Stability: static.

FDNY-WTC-04

Source: Chapter 296 of the Laws of 2026 (S10605 / A11531), signed September 10, 2026, amending N.Y. Retirement and Social Security Law § 2(36)(a); signing recorded by NY Senate OpenLeg and nyassembly.gov.

Last checked: 2026-09-12. Stability: live.

This entry has been revisited 5 time(s) since it was first written; the text in this book reflects the current reading.

FED-FORGIVE-01

Source: IRS Publication 3920, "Tax Relief for Victims of Terrorist Attacks": sections on tax forgiveness for people who died, disability payments, death benefits, and qualified disaster relief payments.

Last checked: 2026-07-25. Stability: static.

FUNDING-01

Source: USVSST FAQs 9.1, 9.2, 9.3, 9.4; 34 U.S.C. § 20144(e)(2)(A)(i)–(ii); Congressional Report Jan 2026 § 3.

Last checked: 2026-07-11. Stability: static.

FUNDING-02

Source: 34 U.S.C. § 20144(e)(2)(B)(i)–(ii); usvsst.com Qualifying Cases page (FY2025 deposits); USVSST FAQs 9.4, 9.6.

Last checked: 2026-07-11. Stability: live.

JASTA-01

Source: 28 U.S.C. § 1605B (Justice Against Sponsors of Terrorism Act, Pub. L. 114-222).

Last checked: 2026-07-11. Stability: static.

LEG-HR9795

Source: H.R. 9795, 119th Congress, text as introduced ([congress.gov](https://www.congress.gov/bills/119/hr9795ih), [BILLS-119hr9795ih](https://www.congress.gov/bills/119/hr9795ih)); bill actions and cosponsors, [congress.gov](https://www.congress.gov/bills/119/hr9795ih).

Last checked: 2026-10-02. Stability: live.

This entry has been revisited 8 time(s) since it was first written; the text in this book reflects the current reading.

NY-ESTATE-01

Source: NYS Publication 59 (Rev. 2/15), p.11, verbatim: "Estates of victims who died as a result of the September 11 attacks are exempt from New York estate tax. The death of a victim must be a result of the wounds or injuries received in the attack or by participation in the rescue or recovery operations." Filing requirements, same page. Completion per the Form ET-706 instructions for the year of the date of death.

Last checked: 2026-07-25. Stability: static.

This entry has been revisited 1 time(s) since it was first written; the text in this book reflects the current reading.

NY-FORGIVE-01

Source: NYS Publication 59 (Rev. 2/15), p.4, verbatim: "For tax year 2000 and after, New York State will forgive the New York State, New York City, and Yonkers income tax liabilities, as well as liabilities for the Metropolitan Commuter Transportation Mobility Tax (MCTMT), of decedents who died as a result of the September 11 attacks. Income tax is forgiven for these decedents whether they were killed in an attack, or died later as the result of an attack or by participating in rescue or recovery operations." Same page: "only decedents who

would have had a New York tax liability are eligible for the tax relief." Statutory basis per Instructions for Form IT-59 (IT-59-I, Rev. 12/25), p.1: "As a result of legislation signed into law under Chapter 85 of the Laws of 2002, New York State will forgive the income tax liabilities of decedents who died as a result of the September 11, 2001, terrorist attacks against the United States." Eligible-cause proof per IT-59-I p.2: death "caused by wounds or injury sustained in the September 11 terrorist attack, or the rescue or recovery operation, or by an illness or disease arising from wounds or injury sustained during the attack or from the rescue or recovery operations."

Last checked: 2026-07-25. Stability: static.

NY-FORGIVE-02

Source: NYS Publication 59 (Rev. 2/15), p.4, verbatim: "The relief provided by New York is similar, but not identical, to the federal relief provided under the Federal Victims of Terrorism Tax Relief Act of 2001. For example, the state personal income tax relief does not contain a minimum benefit." Federal \$10,000 minimum per IRS Pub 3920, "Tax Forgiveness for People Who Died." Procedure + address + documentation per IT-59-I (Rev. 12/25), pp.1-2.

Last checked: 2026-07-25. Stability: static.

NY-FORGIVE-03

Source: NYS Publication 59 (Rev. 2/15), p.6 (statute of limitations + the Chapter 204 / Tax Law § 687(k) note); worked example per IT-59-I (Rev. 12/25), p.1 ("Pat ... died in August 2014 ... was eligible for tax forgiveness by April 15, 2015, (since the 2011 statute expired on that date)").

Last checked: 2026-07-25. Stability: static.

NY-FORGIVE-04

Source: NYS Publication 59 (Rev. 2/15), pp.5-6 and p.10. Verbatim (p.10): "Qualified disaster relief payments do not include insurance

or other reimbursements for expenses, or income replacement payments, such as payments of lost wages, lost business income, or unemployment compensation. These items must be included in New York adjusted gross income to the extent included in federal adjusted gross income."

Last checked: 2026-07-25. Stability: static.

NY-PSO-01

Source: NYS Publication 59 (Rev. 2/15), pp.10-11 ("Payments to survivors of public safety officers"; "New York State World Trade Center Relief Fund").

Last checked: 2026-07-25. Stability: static.

NY-VCF-01

Source: NYS Department of Taxation and Finance, Publication 59, "New York State Tax Relief for Victims of Terrorist Attacks" (Rev. 2/15), p. 9.

Last checked: 2026-07-25. Stability: static.

NY-WTC-01

Source: Chapter 296 of the Laws of 2026 (S10605 / A11531), signed September 10, 2026, amending N.Y. Retirement and Social Security Law § 2(36)(a); notice form RS6047-N, NYS Office of the State Comptroller.

Last checked: 2026-09-20. Stability: live.

This entry has been revisited 10 time(s) since it was first written; the text in this book reflects the current reading.

OFFSET-01

Source: 34 U.S.C. § 20144(d) "Minimum payments"; USVSST FAQs 4.10 & 4.11 ("Is the provision... a statutory cap on my award? No.").

Last checked: 2026-07-11. Stability: static.

OFFSET-02

Source: USVSST FAQs 4.6 ("VCF claims no longer affect payments from the USVSST Fund...") & 4.8; VCF FAQ 1.12 / vcf.gov node 1226; Title VII Clarification Act (2019), Pub. L. 116-69 §1701(b)(1) (F)(i) + the (j)(6) Amendments note.

Last checked: 2026-07-11. Stability: static.

OFFSET-03

Source: USVSST FAQs 4.8; 34 U.S.C. § 20144(j)(6) ("source other than this Fund' means all collateral sources, including life insurance, pension funds, death benefit programs, payments by Federal, State, or local governments..."); VCF Calculation of Loss policy (VCF side).

Last checked: 2026-07-11. Stability: static.

OFFSET-04

Source: USVSST FAQs 8.13 (Debt Collection Improvement Act of 1996, 31 U.S.C. § 3716) & 4.25.

Last checked: 2026-07-11. Stability: static.

OFFSET-05

Source: VCF Policies and Procedures, Section 3.9 (vcf.gov); VCF FAQ 1.12 (vcf.gov); 28 CFR 104.47(a).

Last checked: 2026-10-01. Stability: static.

SAUDI-01

Source: 34 U.S.C. § 20144(j)(7)–(8); USVSST FAQs 9.7 ("Cases with violations that solely involve a terrorist group – like al-Qaeda or Hamas – and not a state sponsor of terrorism, would not qualify"); usvsst.com About page.

Last checked: 2026-07-11. Stability: static.

SST-01

Source: U.S. Department of State, State Sponsors of Terrorism; Federal Register document 2026-17653 (rescission of Syria's

designation, effective August 24, 2026); OFAC rule, Federal Register document 2026-19657.

Last checked: 2026-09-28. Stability: live.

This entry has been revisited 2 time(s) since it was first written; the text in this book reflects the current reading.

USVSST-BALANCE-01

Source: USVSST Fund, Fund Balance (usvsst.com), data as of June 30, 2026.

Last checked: 2026-07-27. Stability: live.

This entry has been revisited 2 time(s) since it was first written; the text in this book reflects the current reading.

USVSST-CAP-01

Source: 34 U.S.C. § 20144(d)(3)(A)(ii); Round 6 Payment Calc § II ("A \$35 million cap applies to family groups comprised of 9/11 victims, 9/11 spouses, and 9/11 dependents... A lower \$20 million cap applies to family groups... non-dependent parents or siblings").

Last checked: 2026-07-11. Stability: static.

USVSST-CATCHUP-01

Source: USVSST Fund FAQs 7.1, 7.2 and 7.4; USVSST Fund Congressional Report, January 2026.

Last checked: 2026-07-11. Stability: static.

USVSST-CATCHUP-02

Source: U.S. Government Accountability Office, GAO-21-105306, "Estimated Lump Sum Catch-Up Payments" (Aug. 11, 2021); GAO-25-107564 (citing Justice Department officials on the 2023 allocation).

Last checked: 2026-08-02. Stability: static.

This entry has been revisited 5 time(s) since it was first written; the text in this book reflects the current reading.

USVSST-FEE-01

Source: 34 U.S.C. § 20144(f)(1); USVSST FAQs 6.2 & 4.19.

Last checked: 2026-07-11. Stability: static.

USVSST-FEE-02

Source: 34 U.S.C. § 20144(f)(2), "Any attorney who violates paragraph (1) shall be fined under title 18, imprisoned for not more than 1 year, or both."

Last checked: 2026-07-11. Stability: static.

USVSST-PAY-01

Source: USVSSTFundRound6PaymentCalculation_911_Dec2025.pdf §§ I & IV; USVSST FAQs 4.1 ("eligible claims will be paid on a pro rata basis out of available funds, based on the amounts outstanding and unpaid on eligible claims, until all those amounts have been paid in full or the USVSST Fund sunsets in 2039").

Last checked: 2026-07-11. Stability: static.

USVSST-PAY-02

Source: 34 U.S.C. § 20144(d)(3)(A)(i) (added by the 2019 Clarification Act, Pub. L. 116-69); Round 6 Payment Calc intro; USVSST FAQs 4.1 ("For the third round and any subsequent distributions, the Act requires the USVSST Fund to divide all available funds in half").

Last checked: 2026-07-11. Stability: static.

USVSST-PAY-03

Source: USVSSTFundRound6PaymentCalculation_911_Dec2025.pdf § IV + footnote 11 + intro; DOJ 26-04. USVSST FAQs 4.13 ("there is no way to predict what percentage of eligible claims will be paid until the USVSST Fund sunsets in 2039").

Last checked: 2026-07-11. Stability: live.

USVSST-PAY-04

Source: U.S. Victims of State Sponsored Terrorism Fund, "Distributions and Payments" page, claim-statistics tables (data accurate as of July 17, 2026), usvsst.com.

Last checked: 2026-07-27. Stability: live.

This entry has been revisited 4 time(s) since it was first written; the text in this book reflects the current reading.

USVSST-PAY-05

Source: "5 U.S. Victims of State Sponsored Terrorism Fund" (usvsst.com), "has paid almost \$7 billion to eligible claimants in six rounds"; USVSSTFundCongressionalReport_Jan2026.pdf § 3 (appropriations $\approx$ \$6.7B; qualifying-case deposits $\approx$ \$3.6B); 34 U.S.C. § 20144 sunset Jan 2 2039.

Last checked: 2026-07-11. Stability: live.

USVSST-ROUND-01

Source: USVSST Fund, "Special Master's Announcement Regarding Seventh Distribution," July 17, 2026 (usvsst.com); USVSST Fund, Important Dates.

Last checked: 2026-10-05. Stability: live.

This entry has been revisited 2 time(s) since it was first written; the text in this book reflects the current reading.

USVSST-TAX-01

Source: USVSST FAQs 4.15 "Will my award be subject to federal income taxes?", "The Special Master recommends that you direct any tax-related questions to a tax professional. The USVSST Fund does not issue any IRS forms such as the IRS Form 1099." Pub 3920 never names USVSST; the statute has no tax provision.

Last checked: 2026-07-11. Stability: static.

USVSST-TAX-02

Source: Internal Revenue Code § 104(a)(2), 26 U.S.C.; 34 U.S.C. § 20144(j)(3).

Last checked: 2026-09-30. Stability: static.

This entry has been revisited 1 time(s) since it was first written; the text in this book reflects the current reading.

USVSST-TAX-03

Source: 34 U.S.C. § 20144(j)(3), "The term 'compensatory damages' does not include pre-judgment or post-judgment interest or punitive damages."

Last checked: 2026-07-11. Stability: static.

VCF-COMPONENTS-01

Source: VCF Policies and Procedures, Section 2: Calculation of Loss (vcf.gov); VCF Collateral Offset Update Form instructions.

Last checked: 2026-07-11. Stability: static.

VCF-DEADLINE-01

Source: VCF Policies and Procedures, Section 1: Eligibility Criteria and Deadlines (vcf.gov), effective July 10, 2026; Pub. L. 116-34.

Last checked: 2026-09-30. Stability: static.

This entry has been revisited 1 time(s) since it was first written; the text in this book reflects the current reading.

VCF-TAX-01

Source: IRS Publication 3920 (Rev. Sept. 2014), p. 2; 26 U.S.C. § 139(f).

Last checked: 2026-07-11. Stability: static.

VCF-TAX-02

Source: USVSST FAQs 4.6 (references "an award under section 405 of the Air Transportation Safety and System Stabilization Act

(September 11th Victim Compensation Fund)" as distinct from USVSST payments); 34 U.S.C. § 20144(c)(2).

Last checked: 2026-07-11. Stability: static.

VCF-WTCHP-01

Source: VCF Policies and Procedures, Section 1.1 (vcf.gov), effective July 10, 2026; CDC World Trade Center Health Program, Compensation Programs.

Last checked: 2026-09-30. Stability: static.

This entry has been revisited 1 time(s) since it was first written; the text in this book reflects the current reading.