

SPECIAL ATTENTION is directed to the cautionary notice on this page that published rulings of the Bureau do not have the force and effect of Treasury Decisions and that they are applicable only to facts presented in the published case

Treasury Department : : : : Bureau of Internal Revenue

Internal Revenue Bulletin

Cumulative Bulletin 1945

JANUARY-DECEMBER 1945

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The rulings reported in the Internal Revenue Bulletin are for the information of taxpayers and their counsel as showing the trend of official opinion in the administration of the Bureau of Internal Revenue; the rulings other than Treasury Decisions have none of the force or effect of Treasury Decisions and do not commit the Department to any interpretation of the law which has not been formally approved and promulgated by the Secretary of the Treasury. Each ruling embodies the administrative application of the law and Treasury Decisions to the entire state of facts upon which a particular case rests. It is especially to be noted that the same result will not necessarily be reached in another case unless all the material facts are identical with those of the reported case. As it is not always feasible to publish a complete statement of the facts underlying each ruling, there can be no assurance that any new case is identical with the reported case. As bearing out this distinction, it may be observed that the rulings published from time to time may appear to reverse rulings previously published.

Officers of the Bureau of Internal Revenue are especially cautioned against reaching a conclusion in any case merely on the basis of similarity to a published ruling, and should base their judgment on the application of all pertinent provisions of the law and Treasury Decisions to all the facts in each case. These rulings should be used as aids in studying the law and its formal construction as made in the regulations and Treasury Decisions previously issued.

In addition to publishing all Internal Revenue Treasury Decisions, it is the policy of the Bureau of Internal Revenue to publish all rulings and decisions, including opinions of the Chief Counsel for the Bureau of Internal Revenue, which, because they announce a ruling or decision upon a novel question or upon a question in regard to which there exists no previously published ruling or decision, or for other reasons, are of such importance as to be of general interest. It is also the policy of the Bureau to publish all rulings or decisions which revoke, modify, amend, or affect in any manner whatever any published ruling or decision. In many instances opinions of the Chief Counsel for the Bureau of Internal Revenue are not of general interest because they announce no new ruling or new construction of the revenue laws but simply apply rulings already made public to certain situations of fact which are without special significance. It is not the policy of the Bureau to publish such opinions. Therefore, the numbers assigned to the published opinions of the Chief Counsel for the Bureau of Internal Revenue are not consecutive. No unpublished ruling or decision will be cited or relied upon by any officer or employee of the Bureau of Internal Revenue as a precedent in the disposition of other cases. Unless otherwise specifically indicated, all published rulings and decisions have received the consideration and approval of the Chief Counsel for the Bureau of Internal Revenue.

UNITED STATES GOVERNMENT PRINTING OFFICE : WASHINGTON : 1946

For sale by Superintendent of Documents, U. S. Government Printing Office, Washington 25, D. C.
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PAR. 6. The second sentence of the second paragraph of article 8(a) [section 450.8(a) of such Title 26] is amended by inserting "filled cheese," after the word "oleomargarine."

(This Treasury decision is issued under the authority contained in section 3331 of the Internal Revenue Code (53 Stat., 403, 26 U. S. C., 3331).)

JOSEPH J. O'CONNELL, JR.,
Acting Secretary of the Treasury.

(Filed with the Division of the Federal Register February 28, 1945, 9.49 a. m.)

TAXES RELATING TO MACHINE GUNS AND CERTAIN OTHER FIREARMS.

INTERNAL REVENUE CODE.

REGULATIONS 88 (1941), SECTIONS 319.5 AND 319.23: 1945-19-12148
Rates of tax. T. D. 5481

TITLE 26—INTERNAL REVENUE.—CHAPTER I, SUBCHAPTER C, PART 319.—
TAXES RELATING TO MACHINE GUNS AND CERTAIN OTHER FIREARMS.

Small-game guns—Regulations 88 amended.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington 25, D. C.

To Collectors of Internal Revenue and Others Concerned:

In order to conform Regulations 88 (1941 edition) [Part 319, Title 26, Code of Federal Regulations, 1941 Sup.], Dealing with taxes relating to machine guns and certain other firearms, to Public Law 177 (Seventy-ninth Congress, first session [page 539, this Bulletin]), approved August 11, 1945, such regulations are amended as follows:

PARAGRAPH 1. There is inserted immediately preceding the quotation of section 3261(a), which is one of the statutory quotations appearing before section 319.3, the following:

PUBLIC LAW 177 (SEVENTY-NINTH CONGRESS, FIRST SESSION),
APPROVED AUGUST 11, 1945.

* * * * *

SEC. 2. Section 3260(a) of the Internal Revenue Code is amended by striking out "Provided, That manufacturers and dealers in guns with two attached barrels from which only a single discharge can be made from either barrel without manual reloading shall pay the following taxes: Manufacturers, \$25 per year; dealers, \$1 per year." and inserting in lieu thereof the following: "Provided, That manufacturers and dealers in guns with two attached barrels, twelve inches or more in length, from which only a single discharge can be made from either barrel without manual reloading, guns designed to be held in one hand when fired and having a barrel twelve inches or more in length from which only a single discharge can be made without manual reloading, or guns of both types, shall pay the following taxes: Manufacturers, \$25 per year; dealers, \$1 per year."

SEC. 3. * * *

(b) The amendment made by section 2 of this Act shall apply with respect to any tax within the scope thereof payable under section 3260(a) of the Internal Revenue Code for any taxable period commencing on or after July 1, 1945.

PAR. 2. The first paragraph of section 319.5 is amended to read as follows:

SEC. 319.5. RATES OF TAX.—The special taxes are as follows:

Class 1. Importers or manufacturers of "firearms" as defined (see section 319.1(a)), except manufacturers in class 2.....	\$500
Class 2. Prior to July 1, 1945, manufacturers whose production of "firearms" (see section 319.1(a)) is limited to guns with two attached barrels, 12 inches or more in length, from which only a single discharge can be made from either barrel without manual reloading, and on and after July 1, 1945, manufacturers of "firearms" whose production is limited to guns with two attached barrels, 12 inches or more in length, from which only a single discharge can be made from either barrel without manual reloading, or guns designed to be held in one hand when fired and having a barrel 12 inches or more in length from which only a single discharge can be made without manual reloading, or guns of both types.....	25
Class 3. Pawnbrokers, except those in class 5.....	300
Class 4. Dealers, other than pawnbrokers, except those in class 5.....	200
Class 5. Prior to July 1, 1945, dealers, including pawnbrokers, whose dealing in "firearms" (see section 319.1(a)) is limited to guns with two attached barrels, 12 inches or more in length, from which only a single discharge can be made from either barrel without manual reloading, and, on and after July 1, 1945, dealers, including pawnbrokers, whose dealing in "firearms" is limited to guns with two attached barrels, 12 inches or more in length, from which only a single discharge can be made from either barrel without manual reloading, or guns designed to be held in one hand when fired, and having a barrel 12 inches or more in length from which only a single discharge can be made without manual reloading, or guns of both types.....	1

PAR. 3. There is inserted immediately preceding the quotation of section 2722(a), which appears immediately before section 319.22, the following:

PUBLIC LAW 177 (SEVENTY-NINTH CONGRESS, FIRST SESSION),
APPROVED AUGUST 11, 1945.

* * * That section 2720(a) of the Internal Revenue Code is amended to read as follows:

"(a) RATE.—There shall be levied, collected, and paid upon firearms transferred in the continental United States a tax at the rate of \$200 for each firearm: *Provided*, That the transfer tax on any gun with two attached barrels, twelve inches or more in length, from which only a single discharge can be made from either barrel without manual reloading, or any gun designed to be held in one hand when fired and having a barrel twelve inches or more in length from which only a single discharge can be made without manual reloading shall be at the rate of \$1. The tax imposed by this section shall be in addition to any import duty imposed on such firearm."

* * * * *

SEC. 3. (a) The amendment made by the first section of this Act shall apply with respect to any transfer within the scope thereof made on or after July 1, 1945.

* * * * *

PAR. 4. Section 319.23 is amended to read as follows:

SEC. 319.23. RATE OF TAX.—The transfer tax to be levied, collected, and paid with respect to all articles within the term "firearm" (see section 319.1(a)) transferred in the continental United States is at the rate of \$200 for each firearm, except that prior to July 1, 1945, the rate of tax is \$1 upon the transfer of any gun with two attached barrels, 12 inches or more but less than 18 (16 in the case of rifles of .22 caliber or less) inches in length, from which only a single discharge can be made from either barrel without manual reloading, and, on and after July 1, 1945, the rate of tax is \$1 upon the transfer of any gun with two attached barrels, 12 inches or more but less than 18 (16 in the case of rifles of

.22 caliber or less) inches in length, from which only a single discharge can be made from either barrel without manual reloading, or any gun designed to be held in one hand when fired and having a barrel 12 inches or more but less than 18 (16 in the case of rifles of .22 caliber or less) inches in length, from which only a single discharge can be made without manual reloading. In every case the tax shall be paid by the transferor.

(This Treasury decision is issued under the authority contained in sections 2732 and 3791 of the Internal Revenue Code (53 Stat., 294, 467; 26 U. S. C., 2732, 3791).)

JOSEPH D. NUNAN, Jr.,
Commissioner of Internal Revenue.

Approved October 3, 1945.

JOSEPH J. O'CONNELL, Jr.,
Acting Secretary of the Treasury.

(Filed with the Division of the Federal Register October 4, 1945, 11.38 a. m.)

INTERNAL REVENUE CODE.

SECTION 3261.

REGULATIONS 88 (1941), SECTION 319.31:	1945-21-12160
Registration of firearms.	Mim. 5937

Registration of firearms as defined in section 2733 of the Internal Revenue Code sent or brought into the United States by members of the armed forces.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington 25, D. C., October 15, 1945.

Collectors of Internal Revenue and Others Concerned:

During the latter part of 1943, pursuant to conferences of representatives of the State, War, Navy, and Post Office Departments, the Bureau of Customs and this Bureau, Army and Navy personnel were permitted to bring or send into the United States captured enemy equipment, including firearms as defined in section 2733 (a) and (b) of the Internal Revenue Code.

Bureau of Customs circular letter dated October 22, 1943, provided that firearms coming within the above sections of the Code would be released to the importer when the required certificate from his commanding officer accompanied the firearm, and after execution of Form 6 (Firearms), in duplicate, under oath. It further provided that where such firearm was sent in the mail to a friend or relative for holding until the owner's return, the addressee, prior to the receipt of the firearm, should execute Form 6 (Firearms), indicating that the form was executed on behalf of the actual owner, and that if such firearm was sent in the mails to a friend or relative as a gift, the addressee, prior to the release of the firearm, should execute Form 6 (Firearms) as importer. Form 6 (Firearms) was to be endorsed by the proper customs officer to show that the firearm mentioned was released as a trophy of war, after which the form in duplicate was to be sent to the Commissioner of Internal Revenue.