

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 1946-1

JANUARY-JUNE 1946

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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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TAX ON FIREARMS.

INTERNAL REVENUE CODE.

SECTION 2728.—IMPORTATION.

REGULATIONS 88, SECTION 319.33: Importation. 1946-7-12282
T. D. 5501

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

Importation of firearms—Regulations 88 amended.

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

To District Supervisors and Others Concerned:

Section 319.33 of Regulations 88 (1941 edition) [Part 319, Title 26, Code of Federal Regulations, 1941 Supp.] is hereby amended to read as follows:

SEC. 319.33. IMPORTATION.—The burden of proof is affirmatively on any person importing or bringing a firearm into the continental United States, or, on or after March 15, 1946, Puerto Rico, the Virgin Islands, Hawaii, or Alaska, to show to the satisfaction of the Secretary, prior to importation (see section 319.1(d)), that the firearm is to be lawfully used and is unique or of a type unobtainable within the United States or such Territory or possession. One desiring to import or bring a firearm into the continental United States, or, on or after March 15, 1946, Puerto Rico, the Virgin Islands, Hawaii, or Alaska shall file application in duplicate on Form 6 (Firearms) with the Commissioner of Internal Revenue. The application shall show the intended port or place of importation and describe the firearm intended for importation accurately and in detail, including, as far as practicable, the data indicated by section 319.32. The reasons for the proposed importation and the purposes for which the firearm is intended must be clearly shown. To justify importation it must be satisfactorily demonstrated that the desired firearm is unique or of a type unobtainable without importation. If uniqueness is claimed, it must be specifically indicated in what particulars the firearm is unique. If the application is based on alleged unobtainability, the differences between the desired firearm and other firearms of the same general character obtainable without importation must be clearly shown. The applicant will be notified of the approval or disapproval of the application. If it is approved, the certificate will be returned to the applicant to be filed with the collector of customs at the port of importation. Collectors of customs will not permit release of the firearm from customs custody, except for exportation, unless covered by an approved application.

The importation of firearms into the territory or possessions of the United States other than continental United States, and, on and after March 15, 1946, Puerto Rico, the Virgin Islands, Hawaii, and Alaska will be under the control of the governing authorities of such territory or possessions. (See section 319.33.)

Any person importing or bringing a firearm into the continental United States is subject to tax upon the subsequent transfer of such firearm, which tax is additional to any duty upon the importation of the firearm. An importer (see section 2733(d), I. R. C.) of firearms is subject to the requirements as to forms and records, the same as a domestic manufacturer.*

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

Approved March 14, 1946.

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

(Filed with the Division of the Federal Register March 14, 1946, 352 p. m.)