

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

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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.

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.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.

However, the Navy Department on November 30, 1944, and the War Department on May 28, 1945, issued directives forbidding shipment to the United States, after such dates, of firearms of the automatic type (or component parts), such as machine guns, submachine guns, or any type gun in which a number of shots or bullets may be discharged with one continuous pull of the trigger.

Due to the great volume of mail received from overseas, it has been physically impossible for the Bureau of Customs to examine more than a small percentage of all packages and to comply with the procedure as set forth in its letter of October 22, 1943. Therefore, an unknown number of these firearms have been imported with or without officers' certificates, and due to a lack of knowledge of the registration requirements, the possessors of the firearms, in most instances, have not executed Form 6 (Firearms).

The duty and responsibility of investigating, preventing, and detecting violations with respect to firearms as defined in section 2733 (a) and (b) of the Code rests with the Alcohol Tax Unit of the Bureau of Internal Revenue (Treasury Decision 5067, dated August 29, 1941 [C. B. 1941-2, 366]).

Where you receive a request for permission to register a firearm, either on Form 1 (Firearms) or Form 6 (Firearms), you should ascertain whether the firearm is a trophy of war. If the firearm is a trophy of war, registration should not be accepted, but you should have the applicant furnish (1) his name and address, (2) a description of the firearm, and (3) information as to the place where the firearm is ordinarily kept. The applicant should then be advised that this information will be furnished to the nearest district supervisor or investigator in charge of the Alcohol Tax Unit, whereupon an investigator will call upon the prospective registrant regarding the matter. The information secured should be forwarded to the district supervisor or investigator in charge at the earliest practicable date.

Instances will arise where a firearm is held in customs custody awaiting the receipt, from the addressee, of a properly executed Form 6 (Firearms), in order that the certificate of release may be inserted thereon. The addressee may inadvertently forward the Form 6 (Firearms) to your office. If it is shown thereon by which collector of customs it was furnished it will be appropriate for you to forward the said form to such collector. On the other hand, if this information is not available, the form should be returned to the addressee with the suggestion that it be forwarded to the collector of customs from whom it was received.

Firearms which have previously been registered on Form 6 (Firearms) as trophies of war should not again be registered on Form 1 (Firearms).

Correspondence relative to this mimeograph should refer to the number thereof and symbols MT: M.

WM. T. SHERWOOD,
Acting Commissioner.