

## Families of Some GI's Who Died in War May Receive Tax Refunds

Claims Based On Law That No Money Be Collected in Year of Death

By S. BURTON HEATH, NEA Staff Correspondent  
WASHINGTON, Aug. 9.—The Bureau of Internal Revenue is anxious to get word to the families of some men who died in service, and let them know that they have a tax refund coming.

The majority of such families are not affected. But there is no way of estimating just how many do have money coming back, provided they file their claims before it is too late.

The situation arises because Congress provided that no income tax should be collected from any service man for the year in which he died in service. The same law forgave any tax the service man owed, when he died, on prior years' income.

Last year, Congress provided that his family could reclaim certain taxes already paid on previous years' income.

### Law Outlined

As it stands now, the combined law works like this:

If a man died between Dec. 7, 1941, and Dec. 31, 1947, while serving in the armed forces of the United States, or any other of the United Nations, he was forgiven the taxes on all income for any year, beginning with 1941, during which he was in uniform.

If the tax has not been paid, forget it. If either the service man or his family has paid the tax, claim a refund.

If the man died in service, owing the tax on income earned before he went into the service, and his family has not paid, that tax is forgiven.

If the family has paid such taxes since the man died, they will be refunded if a claim is filed in time.

But if either the man or his family, before his death, paid back taxes for years that were not in uniform, that money cannot be reclaimed.

### Dec. 31 Deadline

Claims for refund of taxes paid on income for the years 1941 through 1944 must be filed not later than Dec. 31, 1948.

Claims for refund of taxes paid on income for years beginning with 1945 have to be made within three years after the return was filed—or within two years after the tax was paid—whichever gives the man's family more time.

Claims for refund should be made on Form 543. The nearest Collector's office has these, and will help prepare the claim. It should be filed with the same Collector to whom the tax was paid.

George J. Schoneeman, Commissioner of Internal Revenue, illustrates the law's working.

### Refund Due

Joe Brown went into the army in 1941 and died, in uniform, in 1945. If Joe paid any tax on income for any year he was in service—or if his family paid for him, before or after he died, the family can get a refund of that tax.

If Joe owed the tax, when he died, on income received before he went into the service, it is forgiven.

If Joe's family, after his death, paid a tax that Joe owed on income received before he went into service, the family can get a refund of that amount.

But if Joe himself, while he was in service, paid the tax on income earned before he entered the service, there is no refund on it.

Hank White entered the Coast Guard in 1945 and died, in uniform, the same year. Any tax owed on Hank's income from 1938 through 1945 is forgiven.

### Can Be Reclaimed

If Hank's family, since his death, has paid the tax on any of his income from 1938 through 1945, Uncle Sam will refund the amount.

Any tax paid on Hank's 1945 income can be reclaimed, whenever it was paid.

But if Hank or his family paid the tax, before he died, on income received in any year before 1945, it can not be reclaimed.

The Bureau of Internal Revenue does not believe that a large number of families will benefit from these refund provisions. During most of the war, enlisted men were forgivable all taxes on their government pay. Officers were forgivable taxes on their first \$1500 of government pay. Relatively few—mostly those with large personal incomes—had to file at all.

## LOCAL LIVESTOCK

—Aug. 6—

**GOOD TO CHOICE HOGS (5000)**

120-140 pounds ..... \$22.50-\$25.00

140-160 pounds ..... 25.50-\$28.00

160-180 pounds ..... 28.50-\$30.50

180-200 pounds ..... 29.50-\$30.50

200-220 pounds ..... 29.50-\$30.50

220-240 pounds ..... 27.00-\$28.75

240-260 pounds ..... 27.00-\$28.75

260-280 pounds ..... 28.00-\$28.50

280-300 pounds ..... 28.00-\$28.50

300-320 pounds ..... 28.00-\$28.50

320-340 pounds ..... 28.00-\$28.50

340-360 pounds ..... 28.00-\$28.50

360-380 pounds ..... 28.00-\$28.50

380-400 pounds ..... 28.00-\$28.50

400-420 pounds ..... 28.00-\$28.50

420-440 pounds ..... 28.00-\$28.50

440-460 pounds ..... 28.00-\$28.50

460-480 pounds ..... 28.00-\$28.50

480-500 pounds ..... 28.00-\$28.50

500-520 pounds ..... 28.00-\$28.50

520-540 pounds ..... 28.00-\$28.50

540-560 pounds ..... 28.00-\$28.50

560-580 pounds ..... 28.00-\$28.50

580-600 pounds ..... 28.00-\$28.50

600-620 pounds ..... 28.00-\$28.50

620-640 pounds ..... 28.00-\$28.50

640-660 pounds ..... 28.00-\$28.50

660-680 pounds ..... 28.00-\$28.50

680-700 pounds ..... 28.00-\$28.50

700-720 pounds ..... 28.00-\$28.50

720-740 pounds ..... 28.00-\$28.50

740-760 pounds ..... 28.00-\$28.50

760-780 pounds ..... 28.00-\$28.50

780-800 pounds ..... 28.00-\$28.50

800-820 pounds ..... 28.00-\$28.50

820-840 pounds ..... 28.00-\$28.50

840-860 pounds ..... 28.00-\$28.50

860-880 pounds ..... 28.00-\$28.50

880-900 pounds ..... 28.00-\$28.50

900-920 pounds ..... 28.00-\$28.50

920-940 pounds ..... 28.00-\$28.50

940-960 pounds ..... 28.00-\$28.50

960-980 pounds ..... 28.00-\$28.50

980-1000 pounds ..... 28.00-\$28.50

1000-1020 pounds ..... 28.00-\$28.50

1020-1040 pounds ..... 28.00-\$28.50

1040-1060 pounds ..... 28.00-\$28.50

1060-1080 pounds ..... 28.00-\$28.50

1080-1100 pounds ..... 28.00-\$28.50

1100-1120 pounds ..... 28.00-\$28.50

1120-1140 pounds ..... 28.00-\$28.50

1140-1160 pounds ..... 28.00-\$28.50

1160-1180 pounds ..... 28.00-\$28.50

1180-1200 pounds ..... 28.00-\$28.50

1200-1220 pounds ..... 28.00-\$28.50

1220-1240 pounds ..... 28.00-\$28.50

1240-1260 pounds ..... 28.00-\$28.50

1260-1280 pounds ..... 28.00-\$28.50

1280-1300 pounds ..... 28.00-\$28.50

1300-1320 pounds ..... 28.00-\$28.50

1320-1340 pounds ..... 28.00-\$28.50

1340-1360 pounds ..... 28.00-\$28.50

1360-1380 pounds ..... 28.00-\$28.50

1380-1400 pounds ..... 28.00-\$28.50

1400-1420 pounds ..... 28.00-\$28.50

1420-1440 pounds ..... 28.00-\$28.50

1440-1460 pounds ..... 28.00-\$28.50

1460-1480 pounds ..... 28.00-\$28.50

1480-1500 pounds ..... 28.00-\$28.50

1500-1520 pounds ..... 28.00-\$28.50

1520-1540 pounds ..... 28.00-\$28.50

1540-1560 pounds ..... 28.00-\$28.50

1560-1580 pounds ..... 28.00-\$28.50

1580-1600 pounds ..... 28.00-\$28.50

1600-1620 pounds ..... 28.00-\$28.50

1620-1640 pounds ..... 28.00-\$28.50

1640-1660 pounds ..... 28.00-\$28.50

1660-1680 pounds ..... 28.00-\$28.50

1680-1700 pounds ..... 28.00-\$28.50

1700-1720 pounds ..... 28.00-\$28.50

1720-1740 pounds ..... 28.00-\$28.50

1740-1760 pounds ..... 28.00-\$28.50

1760-1780 pounds ..... 28.00-\$28.50

1780-1800 pounds ..... 28.00-\$28.50

1800-1820 pounds ..... 28.00-\$28.50

1820-1840 pounds ..... 28.00-\$28.50

1840-1860 pounds ..... 28.00-\$28.50

1860-1880 pounds ..... 28.00-\$28.50

1880-1900 pounds ..... 28.00-\$28.50

1900-1920 pounds ..... 28.00-\$28.50

1920-1940 pounds ..... 28.00-\$28.50

1940-1960 pounds ..... 28.00-\$28.50

1960-1980 pounds ..... 28.00-\$28.50

1980-2000 pounds ..... 28.00-\$28.50

2000-2020 pounds ..... 28.00-\$28.50

2020-2040 pounds ..... 28.00-\$28.50

2040-2060 pounds ..... 28.00-\$28.50

2060-2080 pounds ..... 28.00-\$28.50

2080-2100 pounds ..... 28.00-\$28.50