

### Veterans Must File Income Tax Returns

Veterans who are "in the fog" regarding the payment of Oregon state income taxes for 1945 were reminded this week that they, like civilians, must file returns before the April 15 deadline.

This reminder came from Hugh E. Rosson, state veterans' affairs director, who was advised by the state income tax commission officials as to the obligations and exemptions Oregon's returning servicemen have regarding their income tax. The veteran should keep these points in mind, the tax experts said:

1. He must file a report on his 1945 earnings.
2. He is allowed a \$3000 annual exemption while in active service, making it unlikely that he will have any taxes to pay unless his service pay exceeded that, or unless he had an income aside from his service pay. This exemption goes back to include the year 1942, and applies to any kind of income he had.
3. The \$3000 exemption is for each year, from 1942 on, that the man was in active service for one day. For example, if he was discharged on Jan. 1, 1945, he can claim a \$3000 deduction on his earning for 1945.
4. The \$3000 deduction is in addition to the regular exemption allowed all persons. For single men, an income of \$800 or less for the year is tax-exempt; for married men, \$1500 or less is tax-exempt; and for each additional dependent, an additional \$300 is tax-exempt.
5. When a veteran was granted a deferment of income tax payments at the time of entering service, the delinquent tax must be paid within six months of discharge in order to avoid penalties.

### AUTOMATIC FIRE ARMS MUST BE REGISTERED

Firearms of the automatic type, such as machine guns, sub-machine guns, or any type of gun from which a number of shots or bullets may be discharged with one continuous pull of the trigger must be registered with the Commissioner of Internal Revenue, Washington, D. C. through the Alcohol Tax unit in Oregon, with offices at La Grande, Portland, Eugene and Klath Falls.

Many of these firearms brought or sent into this country from abroad by members of the armed forces and merchant marine, either with or without certificates signed by commanding officers, have not been registered.

It is illegal to transfer firearms of the types described except by the payment of the \$200 tax as provided by law. However, if the firearms are rendered unserviceable they may be transferred tax-free as war trophies upon submission of the proper form to the Commissioner of Internal Revenue.

The National Firearms Act provides a penalty of a fine not to exceed \$2,000, or imprisonment not to exceed five years, or both, in the event any person is convicted on a charge of violating any provision of the act, which includes failure to register a firearm of the type described and transfer of such firearm without payment of the \$200 tax.



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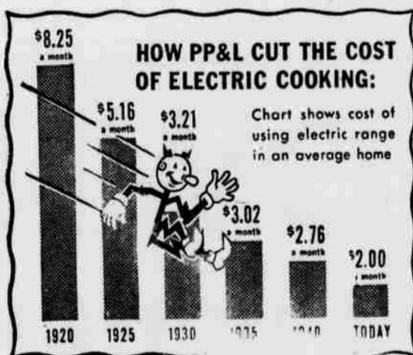
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