

Ft Leonard Wood, Mo.  
4 Apr. 1944

GNUMH

MEMO:

1944 INCOME TAX NOTICE; DECLARATORY RETURN  
AND PARTIAL PAYMENT DUE BY 15 APRIL 1944.

I. Who must file a declaration and pay.

Military personnel are required to file 1944 tax declarations in the following cases:

a. Single persons in military service whose 1944 income, either from base military pay (not including allowances) or from base military pay plus civilian income, is expected to equal or be in excess of \$2000; or whose 1944 income from civilian sources will be \$500 or more.

b. Married persons in the military service whose spouses will have no income and whose 1944 income, either from base military pay (not including allowances) or from base military pay plus civilian income, is expected to be in excess of \$1200; or whose 1944 income from civilian sources will be over \$624.

c. Married persons not separated, both of whom have income and only one of whom is in the military service, whose total income, after excluding up to \$1500 of military pay, is expected to equal or be in excess of \$1200 in 1944; or either of whose separate income (excluding \$1500 of military pay) is expected to exceed \$624.

d. A declaration is required of every individual whose income for 1943 was in excess of the amounts stated in a, b, and c, regardless of his estimated 1944 income.

e. Civilian income. If taxes have been withheld on civilian income, the above totals are inapplicable, and assistance in computation may be had as outlined in III.

f. Husbands and wives only temporarily apart because of the war are considered in law to be living together. Otherwise, separated husbands and wives are considered for tax purposes to be single persons.

II. When and where declarations must be filed and taxes paid.

a. Declarations must be filed and at least one-fourth of the estimated 1944 tax paid by 15 April 1944. Subsequent installments must be paid by 15 June, 15 September, and 15 December 1944.

b. Declarations are filed and payments made at the Office of the Collector of Internal Revenue where you made your 1943 payment. If this is your first tax report, file it in the state of your residence. If you have established no residence in any State, do not desire to establish a residence in any State, and filed no return last year, then mail your return to the Baltimore, Maryland, Collector's Office.

c. A list of Federal Income Tax Collector's Offices, by states, is maintained in the Division Judge Advocate's Office, phone 616.

III. Information and Assistance.

a. Declarations of Estimated Tax for year 1944 are made and filed on Treasury Form 1040-ES. A 4-page instruction and work sheet is available with each form. Copies of both are available in the Division Judge Advocate's office.

b. Division personnel who attended the income tax classes at Post Headquarters in February 1944 can obtain blank forms needed for personnel of their respective regiments and battalions at the Division Judge Advocate's office.

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c. Several specific examples showing how military personnel ascertain whether they must file a return are given in W.D. Circular 112, 20 March 1944. Affected personnel should read this circular. Attention of married personnel is directed to the fact that examples 4 b, c, d, W.D. Circular 112, 20 March 1944, are all cases where the wife had no separate 1944 income. If the wife of a soldier has separate income, the rules announced in 2a(2)(b)2, W.D. Cir. 112, 20 March 1944, and in pars. 1 c, d, e, this memorandum, apply.

d. 97th Division personnel who desire further information or assistance may call the Division Judge Advocate, phone 616, or Warrant Officer Haxman in the Division Inspector General's Office, phone 864. Both offices are located at West 11th Street and B Avenue.

By order of Brig Gen. HALSEY:

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OFFICIAL:



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