

“(c) TAXABLE YEARS BEGINNING IN 1945 AND ENDING IN 1946.—In the case of a taxable year beginning in 1945 and ending in 1946, the tax imposed by sections 11, 12, 13, 14, 15, and 400 shall be an amount equal to the sum of—

53 Stat. 5; 55 Stat. 689.  
26 U. S. C. §§ 11-15; Supp. IV, §§ 11-15, 400.  
*Ante*, pp. 557, 558, 560, 568, 570.

“(1) that portion of a tentative tax, computed as if the law applicable to taxable years beginning on January 1, 1945, were applicable to such taxable year, which the number of days in such taxable year prior to January 1, 1946, bears to the total number of days in such taxable year, plus

“(2) that portion of a tentative tax, computed as if the law applicable to years beginning on January 1, 1946, were applicable to such taxable year, which the number of days in such taxable year after December 31, 1945, bears to the total number of days in such taxable year.

(b) EXCESS PROFITS TAX.—

(1) IN GENERAL.—Section 710 (a) (imposing the excess profits tax) is amended by inserting at the end thereof the following:

54 Stat. 975.  
26 U. S. C., Supp. IV, § 710 (a).

“(7) TAXABLE YEARS BEGINNING IN 1945 AND ENDING IN 1946.—In the case of a taxable year beginning in 1945 and ending in 1946, the tax shall be an amount equal to that portion of a tentative tax, computed as if the law applicable to taxable years beginning on January 1, 1945, were applicable to such taxable year, which the number of days in such taxable year prior to January 1, 1946, bears to the total number of days in such taxable year.”

(2) TECHNICAL AMENDMENTS.—

(A) Section 2 (a) of the Tax Adjustment Act of 1945 (relating to the specific exemption) is repealed as of the date of its enactment.

*Ante*, p. 517.

(B) Section 710 (b) (1) (relating to the specific exemption) is restored to read as such paragraph read immediately prior to the enactment of the Tax Adjustment Act of 1945, to be effective, as so restored, as if section 2 (a) of the Tax Adjustment Act of 1945 had not been enacted.

54 Stat. 975.  
26 U. S. C., Supp. IV, § 710 (b) (1).  
*Ante*, p. 517.

## Part IV—Veterans' and Servicemen's Provisions

### SEC. 141. ADDITIONAL ALLOWANCE FOR MILITARY AND NAVAL PERSONNEL.

(a) IN GENERAL.—Section 22 (b) (13) (relating to the exclusion from gross income for military and naval personnel) is amended to read as follows:

56 Stat. 814.  
26 U. S. C., Supp. IV, § 22 (b) (13).

“(13) ADDITIONAL ALLOWANCE FOR MILITARY AND NAVAL PERSONNEL.—

“(A) In the case of compensation received during any taxable year and before the termination of the present war as proclaimed by the President, for active service as a commissioned officer (or a commissioned warrant officer) in the military or naval forces of the United States during such war, or, in the case of a citizen or resident of the United States, as a member of the military or naval forces of any of the other United Nations during such war, so much of such compensation as does not exceed \$1,500.

“(B) Compensation received during any taxable year and before the termination of the present war as proclaimed by the President, for active service as a member below the grade of commissioned officer (or commissioned warrant officer) in the military or naval forces of the United States during such war.”