

SEC. 6. TAX DEFERMENTS OF SERVICE PERSONNEL.

50 U. S. C. app.
§ 1013 (c) (2).
Ante, p. 453.

Section 13 (c) (2) of the Missing Persons Act (Public Law 490, Seventy-seventh Congress; 56 Stat. 146) is hereby amended to read as follows:

“(2) December 31, 1947; or”.

SEC. 7. ADDITIONAL ALLOWANCE FOR MILITARY AND NAVAL PERSONNEL.

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

Section 22 (b) (13) of the Internal Revenue Code is hereby amended to read as follows:

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

“(A) In the case of compensation received prior to January 1, 1949, during any taxable year, for active service as a commissioned officer (or a commissioned warrant officer) in the military or naval forces of the United States during the present 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 prior to January 1, 1949, during any taxable year, 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 the present war.”

SEC. 8. INVOLUNTARY LIQUIDATION AND REPLACEMENT OF INVENTORY.

56 Stat. 814.
26 U. S. C. § 22 (d)
(6) (A).

Section 22 (d) (6) (A) of the Internal Revenue Code is hereby amended by striking out “prior to the termination of the present war as proclaimed by the President” and inserting in lieu thereof “prior to January 1, 1948”, and by striking out “not more than 3 years after the termination of the present war as proclaimed by the President” and inserting in lieu thereof “prior to January 1, 1951”.

SEC. 9. ABATEMENT OF TAX FOR MEMBERS OF ARMED FORCES UPON DEATH.

57 Stat. 149.
26 U. S. C. § 421.
Ante, p. 778.

Section 421 of the Internal Revenue Code is hereby amended by striking out “the termination of the present war as proclaimed by the President” and inserting in lieu thereof “January 1, 1948”.

SEC. 10. COLLECTION OF INCOME TAX AT SOURCE ON WAGES.

57 Stat. 126.
26 U. S. C. § 1621 (a).

(a) Section 1621 (a) of the Internal Revenue Code is hereby amended by striking out paragraph (1), by striking out the sentence following paragraph (9), and by amending paragraph (8) to read as follows:

“(8) (A) for services for an employer (other than the United States or any agency thereof) performed by a citizen of the United States, if it is reasonable to believe that during the entire calendar year the employee will be a bona fide resident of a foreign country or countries, or

“(B) for services for an employer performed within a possession of the United States by a citizen of the United States, if it is reasonable to believe that at least 80 per centum of the remuneration to be paid to the employee by such employer during the calendar year will be for such services, or”.