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Examination for Federal Legal Positions Suspended Pending Congressional Action

Dicta Editorial Board

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limitation is \$5,000, which is 5% of the net income computed without deduction of the excess profits tax.

In preparing a corporation return, the four taxes should be computed in the following order: First prepare the declared value excess profits tax computation, then the excess profits tax computation, as the former tax is allowed as a deduction in computing the excess profits tax. Next prepare the surtax and normal tax schedules, as both the two excess profits taxes are allowable as deductions in computing the income subject to the normal tax and surtax.

Entirely too many taxpayers give very little, if any, serious thought to their tax problems until their blank tax return form is received through the mail. By that time it is usually too late to render advice that would be advantageous.

Examination for Federal Legal Positions Suspended Pending Congressional Action

The examination for federal legal positions, the written portion of which was scheduled to be held April 11, as reported in Bulletin 6, C.B.A.L., has been postponed indefinitely because of uncertainty surrounding the future status of the Board of Legal Examiners in the Civil Service Commission. The Board was established by executive order last April to administer a career service for lawyers in the federal service. The scheduled examination was designed as the first step in the creation of a register of eligible lawyers, from which appointments to the lower grades of the service were to have been made during the fiscal year beginning July 1.

The uncertain position of the Board of Legal Examiners arises from the action of the House of Representatives in denying an appropriation of approximately \$100,000 requested by the Civil Service Commission to finance the work of the Board during the fiscal year 1943. The House has passed the Independent Offices Appropriation Bill without this item and with an amendment prohibiting the use by the Board of any other funds appropriated by the bill. The Commission has applied to the Senate committee for restoration of the appropriation but the final determination of the Congress has not yet been made.

Formal announcement by the Civil Service Commission of the examination as originally scheduled has been withheld pending clarification of the will of Congress with regard to the Board's work. If the ultimate congressional action is favorable to the program, the examination will be given at a later date. Announcement will be made in ample time to permit applicants to file.