

	Ruling No.	Page.
Business expenses—Continued.		
Jockeys, riding apparel cost, etc.....	9257	118
Licenses, hunting and fishing, Ohio.....	9214	133
Reimbursements by processors in settlement of claims.....	9360	122
Securities exchange registration fee, collected by broker from customer, deduction.....	9193	116
Business privilege tax, District of Columbia, deduction.....	9350	143
C.		
California, real property taxes, assessed during period of adminis- tration of estate, paid by beneficiary.....	9342	143
Cameras. (See Manufacturers' excise taxes.)		
Capital gains and losses:		
Amount received by retiring partner.....	9146	277
Debt adjustments—		
Application of law, examples.....	9184	188
Stock, collateral, transfer of title to.....	9215	190
Property acquired by bequest, holding period.....	9136	218
Stock dividends, sale of, period held.....	9123	300
Stock transferred to trust for benefit of transferor's children.....	9318	230
Capital stock tax:		
Applicability of section 22, March 1, 1879, Act, to subsidiary of insolvent bank.....	9189	520
Pennsylvania, accrual date.....	9341	141
Returns—		
Extension of time for filing, 1938 Act.....	9391	520
Inspection of, regulations.....	{ 9285 9286 9314	356 364 369
Carriers excise tax, income deduction, 1936 returns, treatment.....	9134	124
Carriers Taxing Act of 1937:		
Compensation, allocation to months earned.....	9218	486
Compensation, what constitutes—		
Injury release, payments under.....	9199	484
Sick benefit fund, employees'.....	9207	485
Employees, who are—		
Individuals employed by railroad company or connecting railway.....	9150	479
Individual serving "employer" and person not an "em- ployer".....	9411	483
Individuals serving railway labor organization.....	9167	481
Railway labor organization local lodge employees.....	{ 9324 9366	482 478
Employers, liability under Social Security Act.....	9167	481
Employers, who are—		
"Controlled companies".....	9356	476
Railroad company or connecting railway employing in- dividuals.....	9150	479
Governmental functions.....	9231	475
Regulations 91, amended.....	9332	378
Returns, employee representative.....	9151	488
Tax, liability for, pensioner under Railroad Retirement Act of 1937.....	9412	487
Chewing gum. (See Manufacturers' excise taxes.)		
Cigars and cigarettes. (See Miscellaneous taxes: Stamp taxes.)		
Colorado, excise tax on banks, trust companies, etc.....	9157	128
Community property and income:		
American citizens residing in Philippines.....	9245	160
Credit for foreign taxes.....	9259	255