

	Ruling No.	Page.
Bonds, United States savings, interest. (See Interest.)		
Brandy and fruit spirits, allowances for loss by leakage.....	10058	438
Brazilian income tax, credit.....	9993	171
British national defense contribution tax, accrual date.....	9968	183
Bureau of Internal Revenue, conference and practice requirements, revised August, 1939.....	10108	462
Business expenses:		
Payments by corporation to widow of deceased officer-stockholder.....	10054	153
Retired noncommissioned Army officer, litigation expense in recovery of back pay.....	10039	151
C.		
California, agreements between husband and wife with respect to community income.....	10088	175
California Debris Commission Act, regulations.....	10067	446
Canada, inspection of returns, regulations.....	10017	101
Cancellation of indebtedness, regulations amended.....	10103	76
Capital gains and losses:		
Disposition of property acquired by insurance company through foreclosure.....	10104	189
Income from detached coupons in excess of cost.....	9992	168
Patents, sale of, determination of period held.....	9969	189
	9970	190
Resale of property acquired by banks, etc., through foreclosure, capital assets.....	9981	187
Transfer of securities belonging to trust in satisfaction of annuity payments.....	10007	186
Wash sales, 2-year period.....	10008	233
Capital stock tax:		
Adjusted declared value, distribution from paid-in surplus where no stock canceled or redeemed.....	10105	352
Declared value, regulations amended.....	9941	347
Elective declared value, delinquent returns, adjusted declared value minus amount.....	10101	349
Returns, extension of time for filing.....	9927	351
Carriers Taxing Act of 1937. (See Employment taxes.)		
Civilian Conservation Corps, dances by members, admissions taxes.....	9949	371
Committee reports:		
Public Salary Tax Act of 1939—		
House of Representatives (Report No. 26).....	10044	487
Senate (Report No. 112).....	10045	49
Conference (Report No. 390).....	10046	502
Revenue Act of 1939—		
House of Representatives (Report No. 855).....	9926	504
Senate (Report No. 648).....	9920	524
(No conference report.)		
Consolidate and Codify the Internal Revenue Laws of the United States—		
House of Representatives (Report No. 6).....	10126A	532
Senate (Report No. 20).....	10126B	534
Social Security Act Amendments of 1939—		
House of Representatives (Report No. 728).....	9986	538
Senate (Report No. 734).....	10010	565
Conference (Report No. 1461).....	10111	593
Social Security Act—		
House of Representatives (Report No. 615).....	10098	600
Senate (Report No. 628).....	10106	611
Conference (Report No. 1540).....	10107	626
Carriers Taxing Act of 1937—		
Senate (Report No. 818).....	10086	629