	Ruling No.	Page.
Business expenses—Continued.		
Liquidated damages and attorney fees, deductibility	12154	95
Microfilming of newspaper files, deductibility	12031	88
Reconversion cost of war contractor, treatment	12060	91
C.	12000	
California, alimony and maintenance payments to former wife, deductibility	12 151	76
Canada: Estate tax regulations, convention between United States		
and	12064	381
Bureau procedure	12065	3 96
Capital changes, adjustments, excess profits creditCapital, daily equity invested—	11979	2 65
Deficit in accumulated earnings, treatment in the case of		
distributions of current earnings	12157	270
Determination of, for income tax purposes	12098	2 69
Capital gains and losses: Capital assets, holding period, determination	11922	174
Livestock raisers, method of determining	11951	176
Timber, cutting and disposal of, partnership items	11952	178
"When issued" basis, securities of corporations	11992	164
Capital stock tax:	12096	111
Accrued, declaration years, nondeclaration yearsState bank converted into national bank	11957	430
Cattle raisers. (See Livestock.)	11001	100
Cattle raisers. (See Livestock.) Ceiling prices, excessive amounts paid in "black market"		:
transactions doductibility	12010	57
Charitable organizations, hospitals required to file information		
refurns	11948	147
China Trade Act corporations, meaning of terms used in connection with, regulations amended	11921	2 50
Christmas fund, distributions to employees of nonpront	10017	cc
membership organization	12017	63
Cigarettes: Statement of removal for consumption—		
July, August, September, and October, 1944 and 1943.	11960	518
November, 1944 and 1943	11975	518
December, 1944 and 1943	11987	519
January, 1945 and 1944	12000	519
February, 1945 and 1944	12026	51 9
March, 1945 and 1944	12039	519
April, 1945 and 1944	12056	520
May, 1945 and 1944	12080	520
June, 1945 and 1944	12103	520
July, 1945 and 1944	12130	520
August, 1945 and 1944	$12152 \\ 12159$	$521 \\ 521$
September, 1945 and 1944October, 1945 and 1944	12139	521
Cigars, tax-free withdrawals for use of military and naval forces,	12100	021
rogulations	11974	50 9
Citizen of French Republic, residing in United States, credit for taxes paid in France	12085	202
Civil service annuitant, estate or, payment to, in excess of con-		
tributions to fund, taxability	12062	190
Claims for refund:	11070	410
Estate tax, advance payment, limitation	11972	410
War losses, regulations amended	11965	115 330
Claims for unpaid Federal income taxes, priorityCoast Guard Reserve, Temporary, members of, compensation	12181	330 70
Clark Chand December Temporary members of compensation	12018	· •