	Ruling No.	Page
C		
Capital gains and losses, holding period of commodity acquired		
under futures contract	12904	67
credits	12879	70
Casualty losses, partial destruction of trees used in trade or business	12920	32
Cigarettes:		
Statement of removal of, for consumption— May, 1948 and 1947	12860	313
June, 1948 and 1947	12896	313
July, 1948 and 1947	12918	31.
August, 1948 and 1947September, 1948 and 1947	12943	315
September, 1948 and 1947	12965	316
October, 1948 and 1947November, 1948 and 1947	12992 12998	316 316
Community income, husband and wife domiciled in Philippine	12990	01(
Islands	12889	5
Community property, New Mexico, income from surviving wife's	10001	
share during administration of deceased husband's estate	12921	54
of more than 36 months	12957	61
Contributions of an employer to an employees' trust or annuity	12972	9.
plan, deductibility, regulations amendedContributions, permission to use and occupy property, deducti-	12912	34
bility of value of such use and occupancy	12903	33
Corporations, affiliated, election to file separate returns for		
calendar vear 1948	12923	92
Court decisions: Avalon Amusement Corp. v. United States	12845	168
Broderick, Administratrix; Turks Head Club v	12907	170
Central Hanover Bank & Trust Co. et al.; Commissioner V	12905	93
Commissioner v. Central Hanover Bank & Trust Co. et al	12905	93
Commissioner; Estate of Adrian H. Larkin, deceased, et al. v.	12863	. 89
General Motors Acceptance Corporation v. Higgins	12939	157
Higgins; General Motors Acceptance Corporation v	12939	157
Larkin, Estate of Adrian H., deceased, et al. v. Commissioner	12863 12933	89
McClintock et al. v. Westover Pittsburgh, Cincinnati, Chicago & St. Louis Railroad Co. v.	12933	180
United States.	12865	202
Trupiano et al. v. United States	12869	218
Turks Head Club v. Broderick, Administratrix	12907	170
United States: Avalon Amusement Corp. V	12845	168
United States; Pittsburgh, Cincinnati, Chicago & St. Louis Railroad Co. v.	12865	202
United States; Trupiano et al. v	12869	218
United States; Wisconsin Electric Power Co. v	12925	188
Westover: McClintock et al. V.	12933	180
Wisconsin Electric Power Co. v. United States	12925	188
Credits against tax: Income tax paid to Philippine Islands	12948	131
Tax imposed by article 97 of Brazilian Decree Law No. 5844.		91
D		
Decident in some in page at all harms no many to account he are		
Decedent, income in respect of, bonus payment received by surviving widow in Louisiana	12977	87
viving widow in LouisianaDecedents, income, sufficiency of consent filed by executors	12863	89
Deductions:		
Dividends paid on preferred stock owned by exempt United		
States instrumentality	12843	68
Massachusetts tax on meals	12888	30